

STATE OF KANSAS

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**2024 SESSION LAWS  
OF KANSAS  
VOL. 3**

**INCLUDES 2024 SPECIAL SESSION**

[Prepared in accordance with K.S.A. 45-310]

PASSED DURING THE 2024 REGULAR SESSION AND  
THE 2024 SPECIAL SESSION OF THE LEGISLATURE OF  
THE STATE OF KANSAS

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**Publisher's Note:**

This volumes consist of two separate sections. The first section contains information from the 2024 Session of the Kansas Legislature. The second section contains information from the 2024 Special Session of the Kansas Legislature. A separate index was compiled for each session.

## AUTHENTICATION

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### STATE OF KANSAS OFFICE OF SECRETARY OF STATE

I, Scott Schwab, Secretary of State of the state of Kansas, do hereby certify that the printed acts contained in this volume are true and correct copies of enrolled laws or resolutions which were passed during the 2024 regular session of the Legislature of the State of Kansas, begun on the 8th day of January, AD 2024, and concluded on the 30th day of April, AD 2024; and I further certify that all laws contained in this volume which took effect and went into force on and after publication in the *Kansas Register* were so published (on the date thereto annexed) as provided by law; and I further certify that all laws contained in this volume will take effect and be in force on and after the 1st day of July, AD 2024, except when otherwise provided.

Given under my hand and seal this 1st day of July, AD 2024.

(SEAL)

SCOTT SCHWAB  
*Secretary of State*

## AUTHENTICATION

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### STATE OF KANSAS OFFICE OF SECRETARY OF STATE

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Given under my hand and seal this 1st day of July, AD 2024.

(SEAL)

SCOTT SCHWAB  
*Secretary of State*

## EXPLANATORY NOTES

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Material added to an existing section of the statute is printed in italic type. Material deleted from an existing section of the statute is printed in canceled type.

In bills which contain entirely new sections together with amendments to existing sections, the new sections are noted with the word “new” at the beginning of such sections.

An enrolled bill which is new in its entirety is noted with an asterisk (\*) by the bill number and is printed in its original form.

Approval and publication dates are included.

Chapter numbers are assigned chronologically, based on the date the bill is signed by the governor. The bill index, subject index, and list of statutes repealed or amended will assist you in locating bills of interest.

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## NOTICE

The price for the Session Laws is set by the Secretary of State in accordance with state law. Additional copies of this publication may be obtained from:

Scott Schwab  
Secretary of State  
1st Floor, Memorial Hall  
120 SW 10th Ave.  
Topeka, KS 66612-1594  
785-296-BOOK (2665)



## CHAPTER 89

## HOUSE BILL No. 2749

AN ACT concerning abortion; relating to reports on abortions performed in this state; requiring the reporting of the reasons for each abortion performed at a medical care facility or by a healthcare provider; amending K.S.A. 2023 Supp. 65-445 and repealing the existing section.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. K.S.A. 2023 Supp. 65-445 is hereby amended to read as follows: 65-445. (a) Every medical care facility shall keep written records of all pregnancies that are lawfully terminated within such medical care facility and shall ~~annually~~ submit a written report thereon *biannually* to the secretary of health and environment in the manner and form prescribed by the secretary. Every person licensed to practice medicine and surgery shall keep a record of all pregnancies that are lawfully terminated by such person in a location other than a medical care facility and shall ~~annually~~ submit a written report thereon *biannually* to the secretary of health and environment in the manner and form prescribed by the secretary.

(b) Each report required by this section shall include the number of pregnancies terminated during the period of time covered by the report, the type of medical facility ~~in which~~ *where* the pregnancy was terminated, information required to be reported under K.S.A. 65-6703(b) and (c), 65-6705(j), 65-6721(c) and 65-6724, and amendments thereto, if applicable to the pregnancy terminated, information required to be reported under K.S.A. 2023 Supp. 65-6758, and amendments thereto, and such other information as may be required by the secretary of health and environment, ~~but~~. The report shall not include the names of the persons whose pregnancies were so terminated or upon whom an attempted abortion was performed. Each report required by K.S.A. 65-6703(b) and (c), 65-6705(j) and 65-6721(c), and amendments thereto, shall specify the medical diagnosis and condition constituting a substantial and irreversible impairment of a major bodily function or the medical diagnosis and condition that necessitated performance of an abortion to preserve the life of the ~~pregnant woman~~ *patient*. Each report required by K.S.A. 65-6703, and amendments thereto, shall include a sworn statement by the physician performing the abortion and the referring physician that such physicians are not legally or financially affiliated.

(c) *Except in the case of a medical emergency, as defined in K.S.A. 65-6701, and amendments thereto, each patient shall be asked, prior to the termination of such patient's pregnancy, which of the following reasons was the most important factor in such patient's decision to seek an abortion:*

(1) *Having a baby would interfere with the patient's education, employment or career;*

- (2) *the patient cannot provide for the child;*
  - (3) *the patient already has enough, or too many, children;*
  - (4) *the patient's husband or partner is abusive to such patient or such patient's children;*
  - (5) *the patient's husband or partner wants such patient to have an abortion;*
  - (6) *the patient does not have enough support from family or others to raise a child;*
  - (7) *the pregnancy is the result of rape;*
  - (8) *the pregnancy is the result of incest;*
  - (9) *the pregnancy threatens the patient's physical health;*
  - (10) *the pregnancy threatens the patient's mental or emotional health;*
- or*

(11) *the child would have a disability.*

*If the patient declines to answer, such response shall be recorded.*

(d) *Each report required by this section shall include, for the period of time covered by the report:*

(1) *The number of times each of the reasons listed in subsection (c) was described as the most important; and*

(2) *the number of times a patient seeking an abortion was asked about the reasons listed in subsection (c) and declined to answer.*

(e) *Each report required by this section shall include:*

(1) *The patient's age in years on the patient's last birthday;*

(2) *the patient's marital status at the time of the abortion;*

(3) *the state or United States territory of residence of the patient or, if the patient is not a resident of the United States, the patient's country of residence;*

(4) *the patient's race and, if applicable, the hispanic origin of the patient;*

(5) *the highest level of education completed by the patient;*

(6) *whether, in the 30 days prior to the abortion, the patient received services, financial assistance, excluding financial assistance in obtaining an abortion, or other assistance from a nonprofit organization that supports pregnant women;*

(7) *whether the patient reported having experienced domestic violence in the 12 months prior to the abortion;*

(8) *whether the patient is living in a place that the patient considers to be safe, stable and affordable;*

(9) *whether a report of physical, mental or emotional abuse or neglect was made pursuant to K.S.A. 38-2223, and amendments thereto, where the patient was the victim of such physical, mental or emotional abuse or neglect; and*

(10) *the method by which the abortion was performed on the patient.*



(f) Information obtained by the secretary of health and environment under this section shall be confidential and shall not be disclosed in a manner that would reveal the identity of any person licensed to practice medicine and surgery who submits a report to the secretary under this section or the identity of any medical care facility that submits a report to the secretary under this section, except that such information, including information identifying such persons and facilities may be disclosed to the state board of healing arts upon request of the board for disciplinary action conducted by the board and may be disclosed to the attorney general or any district or county attorney in this state upon a showing that a reasonable cause exists to believe that a violation of this act has occurred. Any information disclosed to the state board of healing arts, the attorney general or any district or county attorney pursuant to this subsection shall be used solely for the purposes of a disciplinary action or criminal proceeding. Except as otherwise provided in this subsection, information obtained by the secretary under this section may be used only for statistical purposes and such information shall not be released in a manner that would identify any county or other area of this state in which the termination of the pregnancy occurred. A violation of this subsection ~~(e)~~ (f) is a class A nonperson misdemeanor. The provisions of this subsection shall expire on July 1, ~~2028~~ 2029, unless the legislature reviews and reenacts such provisions in accordance with K.S.A. 45-229, and amendments thereto, prior to July 1, ~~2028~~ 2029.

~~(d)~~(g) In addition to such criminal penalty under subsection ~~(e)~~ (f), any person licensed to practice medicine and surgery or medical care facility whose identity is revealed in violation of this section may bring a civil action against the responsible person or persons for any damages to the person licensed to practice medicine and surgery or medical care facility caused by such violation.

~~(e)~~(h) For the purpose of maintaining confidentiality as provided by subsections ~~(e)~~ (f) and ~~(d)~~ (g), reports required by this section shall identify the person or facility submitting such reports only by confidential code number assigned by the secretary of health and environment to such person or facility and the department of health and environment shall maintain such reports only by such number.

~~(f)~~(i) The ~~annual~~ *biannual* public report on abortions performed in Kansas issued by the secretary of health and environment shall contain the information required to be reported by this section to the extent such information is not deemed confidential pursuant to this section. *Such bi-annual report shall be issued not later than 30 days after the end of the reporting period for the information contained in such report.* The secretary of health and environment shall adopt rules and regulations to implement this section. Such rules and regulations shall prescribe, in detail, the in-

formation required to be kept by the physicians and hospitals and the information required in the reports that must be submitted to the secretary.

~~(g)~~(j) The Kansas department for children and families shall prepare and publish an annual report on the number of reports of child sexual abuse received by the department from abortion providers. Such report shall be categorized by the age of the victim and the month the report was submitted to the department. The name of the victim and any other identifying information shall be kept confidential by the department and shall not be released as part of the public report.

(k) *The provisions of this section are declared severable. If any provision, phrase or clause or the application thereof to any person or circumstance shall be held invalid, such invalidity shall not affect the remaining provisions, phrases or clauses or the application thereof to any person or circumstance.*

Sec. 2. K.S.A. 2023 Supp. 65-445 is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.

Governor's veto overridden.

(See Messages from the Governor)

### CERTIFICATE

In accordance with K.S.A. 45-304, it is certified that **HB 2749**, was not approved by the Governor on April 12, 2024. The bill was approved on April 29, 2024 by two-thirds of the members elected to the House of Representatives notwithstanding the objections of the Governor; was reconsidered by the Senate and approved on April 29, 2024 by two-thirds of the members elected to the Senate notwithstanding the objections, and the bill did pass and shall become law.

This certificate is made this 30<sup>th</sup> day of April 2024, by the President of the Senate and Secretary of the Senate and the Speaker of the House and Chief Clerk of the House.

Ty Masterson  
*President of the Senate*

Corey Carnahan  
*Secretary of the Senate*

Daniel R. Hawkins  
*Speaker of the House of Representatives*

Susan W. Kannarr  
*Chief Clerk of the House of Representatives*

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## CHAPTER 90

## HOUSE BILL No. 2648

AN ACT concerning administrative rules and regulations; requirements for adoption of rules and regulations; providing that agency adjudications shall not be used to establish policies that are rules governing future private conduct that have the force of law; relating to economic impact statements; requiring legislative ratification for certain rules and regulations; requiring the director of the budget to review an agency's determination of implementation and compliance costs and disapprove proposed rules and regulations with incomplete or inaccurate economic impact statements; removing a requirement that legislative post audit conduct an audit in 2026 pertaining to economic impact statements; amending K.S.A. 2023 Supp. 77-415, 77-416 and 77-420 and repealing the existing sections.

*Be it enacted by the Legislature of the State of Kansas:*

New Section 1. (a) (1) If an economic impact statement required by K.S.A. 77-420, and amendments thereto, or a revised economic impact statement prepared pursuant to K.S.A. 77-416(b)(3), and amendments thereto, indicates that \$1,000,000 or more in implementation and compliance costs are reasonably expected to be incurred by or passed along to businesses, local governmental units and individuals as a result of the proposed rule and regulation over the initial five-year period following adoption of such rule and regulation, the state agency proposing such rule and regulation shall not adopt such rule and regulation unless such rule and regulation has been ratified by the legislature. A proposed rule and regulation shall be deemed ratified if a bill authorizing such rule and regulation is enacted by the legislature. Any member of the legislature may introduce a bill authorizing a state agency to adopt a rule and regulation that such agency is prohibited from adopting under this subsection. The state agency may resume adopting such proposed rule and regulation upon enactment of a bill introduced under this subsection.

(b) If a state agency is prohibited from adopting a proposed rule and regulation under subsection (a), such agency may modify the proposed rule and regulation to lower the implementation and compliance costs of the proposed rule and regulation. Any such modification shall be germane to the subject of the proposed rule and regulation. If a proposed rule and regulation is modified pursuant this subsection, the state agency shall prepare a revised economic impact statement pursuant to K.S.A. 77-416(b)(3), and amendments thereto. A state agency may adopt such modified rule and regulation if the revised economic impact statement indicates that \$1,000,000 or more in implementation and compliance costs are not reasonably expected to be incurred by or passed along to businesses, local governmental units and individuals as a result of the proposed rule and regulation over the initial five-year period following adoption of such proposed rule and regulation.

(c) The provisions of this section shall not apply to temporary rules and regulations adopted pursuant to K.S.A. 77-722, and amendments thereto, rules and regulations proposed because of a federal mandate as described in K.S.A. 77-416(b)(1)(B), and amendments thereto, or rules and regulations adopted pursuant to K.S.A. 2-3710, and amendments thereto.

(d) This section shall be a part of and supplemental to the rules and regulations filing act.

Sec. 2. K.S.A. 2023 Supp. 77-415 is hereby amended to read as follows: 77-415. (a) K.S.A. 77-415 through ~~77-438~~ 77-440 and section 1, and amendments thereto, shall be known and may be cited as the rules and regulations filing act.

(b) (1) Unless otherwise provided by statute or constitutional provision, each rule and regulation issued or adopted by a state agency shall comply with the requirements of the rules and regulations filing act. Except as provided in this section, any standard, requirement or other policy of general application may be given binding legal effect only if it has complied with the requirements of the rules and regulations filing act.

(2) Notwithstanding the provisions of this section:

(A) An agency may bind parties, establish policies, and interpret statutes or regulations by order in an adjudication under the Kansas administrative procedure act or other procedures required by law, except that *such policies shall not include the establishment of rules governing future private conduct that have the force of law* and such order shall not be used as precedent in any subsequent adjudication against a person who was not a party to the original adjudication unless the order is:

- (i) Designated by the agency as precedent;
- (ii) not overruled by a court or later adjudication; and
- (iii) disseminated to the public in one of the following ways:

(a) Inclusion in a publicly available index, maintained by the agency and published on its website, of all orders designated as precedent;

(b) publication by posting in full on an agency website in a format capable of being searched by key terms; or

(c) being made available to the public in such other manner as may be prescribed by the secretary of state.

(B) Any statement of agency policy may be treated as binding within the agency if such statement of policy is directed to: ~~(i) — agency personnel relating to the performance of their duties; (ii) — or the internal management of or organization of the agency.~~ No such statement of agency policy listed in ~~clauses (i) and (ii)~~ this subparagraph may be relied on to bind the general public.

(C) An agency may provide forms, the content or substantive requirements of which are prescribed by rule and regulation or statute, except

that no such form may give rise to any legal right or duty or be treated as authority for any standard, requirement or policy reflected therein.

(D) An agency may provide guidance or information to the public, describing any agency policy or statutory or regulatory requirement except that no such guidance or information may give rise to any legal right or duty or be treated as authority for any standard, requirement or policy reflected therein.

(E) None of the following shall be subject to the rules and regulations filing act:

(i) Any policy relating to the curriculum of a public educational institution or to the administration, conduct, discipline, or graduation of students from such institution.

(ii) Any parking and traffic regulations of any state educational institution under the control and supervision of the state board of regents.

(iii) Any rule and regulation relating to the emergency or security procedures of a correctional institution, as defined in K.S.A. 75-5202(d), and amendments thereto.

(iv) Any order issued by the secretary of corrections or any warden of a correctional institution under K.S.A. 75-5256, and amendments thereto.

(F) When a statute authorizing an agency to issue rules and regulations or take other action specifies the procedures for doing so, those procedures shall apply instead of the procedures in the rules and regulations filing act.

(c) As used in the rules and regulations filing act, and amendments thereto, unless the context clearly requires otherwise:

(1) “Board” means the state rules and regulations board established under the provisions of K.S.A. 77-423, and amendments thereto.

(2) “Environmental rule and regulation” means:

(A) A rule and regulation adopted by the secretary of agriculture, the secretary of health and environment or the state corporation commission that has as a primary purpose the protection of the environment; or

(B) a rule and regulation adopted by the secretary of wildlife and parks concerning threatened or endangered species of wildlife as defined in K.S.A. 32-958, and amendments thereto.

(3) *“Implementation and compliance costs” means direct costs that are readily ascertainable based upon standard business practices, including, but not limited to, fees, the cost to obtain a license or registration, the cost of equipment required to be installed or used, additional operating costs incurred, the cost of monitoring and reporting and any other costs to comply with the requirements of the proposed rule and regulation.*

(4) “Person” means an individual, firm, association, organization, partnership, business trust, corporation, company or any other legal or commercial entity.

(4)(5) “Rule and regulation,” “rule,” and “regulation” means a standard, requirement or other policy of general application that has the force and effect of law, including amendments or revocations thereof, issued or adopted by a state agency to implement or interpret legislation.

(5)(6) “Rulemaking” means the same as defined in K.S.A. 77-602, and amendments thereto.

(6)(7) “Small employer” means any person, firm, corporation, partnership or association that employs not more than 50 employees, the majority of whom are employed within this state.

(7)(8) “State agency” means any officer, department, bureau, division, board, authority, agency, commission or institution of this state, except the judicial and legislative branches, which is authorized by law to promulgate rules and regulations concerning the administration, enforcement or interpretation of any law of this state.

Sec. 3. K.S.A. 2023 Supp. 77-416 is hereby amended to read as follows: 77-416. (a) Every state agency shall file with the secretary of state every rule and regulation adopted by it and every amendment and revocation thereof in the manner prescribed by the secretary of state. Each rule and regulation shall include a citation to the statutory section or sections being implemented or interpreted and a citation of the authority pursuant to which it, or any part thereof, was adopted. Every rule and regulation filed in the office of the secretary of state shall be accompanied by a copy of the economic impact statement required by subsection (b) and a copy of the environmental benefit statement if required by subsection (d). A copy of any document adopted by reference in a rule and regulation shall be available from the state agency that adopted the rule and regulation upon request by any ~~person~~ *individual* interested therein. The state agency, under the direction of the secretary of state, shall number each section with a distinguishing number and, in making a compilation of the rules and regulations, the sections shall be arranged in numerical order. A decimal system of numbering shall be prohibited.

(b) (1) At the time of drafting a proposed rule and regulation or amendment to an existing rule and regulation, the state agency shall consider the economic impact of the proposed rule and regulation. The state agency shall prepare an economic impact statement that shall include:

(A) An analysis, brief description, and cost and benefit quantification of the proposed rules and regulations and what is intended to be accomplished by their adoption. If the approach chosen by the Kansas agency to address the policy issue is different from that utilized by agencies of contiguous states or of the federal government, the economic impact statement shall include an explanation of why the Kansas agency's rule and regulation differs;

(B) whether the proposed rule and regulation is mandated by federal law as a requirement for participating in or implementing a federally subsidized or assisted program and whether the proposed rules and regulations exceed the requirements of applicable federal law;

(C) an analysis specifically addressing the following factors:

(i) The extent to which the rule and regulation will enhance or restrict business activities and growth;

(ii) the economic effect, including a detailed quantification of implementation and compliance costs, on the specific businesses, business sectors, public utility ratepayers, individuals and local governmental units that will be affected by the proposed rule and regulation and on the state economy as a whole;

(iii) the businesses that would be directly affected by the proposed rule and regulation;

(iv) the benefits of the proposed rule and regulation compared to the cost;

(v) measures taken by the agency to minimize the cost and impact of the proposed rule and regulation on business and economic development within the state of Kansas, local government and individuals; and

(vi) an estimate of the total annual implementation and compliance costs that are reasonably expected to be incurred by or passed along to businesses, local governmental units or ~~members of the public~~ *individuals* and a determination of whether those costs will exceed \$1,000,000 over ~~any two-year~~ *the initial five-year* period ~~from the effective date of this act through June 30, 2024, or exceed \$3,000,000 over any two-year period on and after July 1, 2024 following adoption of the proposed rule and regulation.~~

(2) The state agency shall consult with the league of Kansas municipalities, Kansas association of counties and the Kansas association of school boards, as appropriate, when preparing the economic impact statement of a proposed rule and regulation which increases or decreases revenues of cities, counties or school districts or imposes functions or responsibilities on cities, counties or school districts that will increase their expenditures or fiscal liability. The agency shall consult and solicit information from businesses, business associations, local governmental units, state agencies or institutions and members of the public that may be affected by the proposed rule and regulation or that may provide relevant information.

(3) As required pursuant to the provisions of K.S.A. 77-420(d), and amendments thereto, the state agency shall reevaluate and, when necessary, update the economic impact statement when directed to do so by the director of the budget and, if approved by the director of the budget, shall submit the revised economic impact statement at the time of filing a rule and regulation with the secretary of state. If a public hearing was held



prior to the adoption of the rule and regulation, a state agency at the time of filing a rule and regulation with the secretary of state shall include as a part of the economic impact statement a statement specifying the time and place at which the hearing was held and the attendance at the hearing. A copy of the current economic impact statement shall be available from the state agency upon request by any party interested therein.

(4) The implementation and compliance costs determined under subsection (b)(1)(C)(vi) shall be those additional costs reasonably expected to be incurred and shall be separately identified for the affected businesses, local governmental units and ~~members of the public individuals~~. In determining total additional costs of such proposed rules and regulations, the state agency shall not account for any actual or estimated cost savings that may be realized by the implementing state agency, local government or by ~~members of the public individuals~~.

(c) Pursuant to the provisions of K.S.A. 77-420, and amendments thereto, the director of the budget shall review the economic impact statement prepared by any state agency and shall prepare a supplemental or revised statement and an independent analysis by the director of the budget of the cost and the factors as set forth in subsection (b)(1)(A) and (C) and subsection (e). If possible, the supplemental or revised statement shall include a reliable estimate in dollars of the anticipated change in revenues and expenditures of the state. It also shall include a statement, if determinable or reasonably foreseeable, of the immediate and long-range economic impact of the rule and regulation upon ~~persons individuals~~ subject thereto, small employers and the general public. If, after careful investigation, it is determined that no dollar estimate is possible, the statement shall set forth the reasons why no dollar estimate can be given. Every state agency is directed to cooperate with the division of the budget in the preparation of any statement pursuant to this subsection when, and to the extent, requested by the director of the budget. The director of the budget shall follow the procedures set forth in K.S.A. 77-420, and amendments thereto, in evaluating and accepting or rejecting the proposed rule and regulation. No agency shall submit a rule and regulation to the secretary of state for filing before receiving the approval of the director of the budget as provided in this subsection and K.S.A. 77-420, and amendments thereto.

(d) At the time of drafting a proposed environmental rule and regulation or amendment to an existing environmental rule and regulation, the state agency shall consider the environmental benefit of such proposed rule and regulation or amendment. Prior to giving notice of a hearing on a proposed rule and regulation, the state agency shall prepare an environmental benefit statement that shall include a description of the need for and the environmental benefits that will likely accrue as the result of the



proposed rule and regulation or amendment. The description shall summarize, when applicable, research indicating the level of risk to the public health or the environment being removed or controlled by the proposed rule and regulation or amendment. When specific contaminants are to be controlled by the proposed rule and regulation or amendment, the description shall indicate the level at which the contaminants are considered harmful according to currently available research. The state agency may consult with other state agencies when preparing the environmental benefit statement. The state agency shall reevaluate and, when necessary, update the statement at the time of filing a rule and regulation with the secretary of state. A copy of the current environmental benefit statement shall be available from the state agency upon request by any party interested therein.

(e) In addition to the requirements of subsection (b), the economic impact statement for all environmental rules and regulations shall include:

(1) A description of the capital and annual costs of compliance with the proposed rules and regulations, and the ~~persons~~ *individuals or entities* who will bear those costs;

(2) a description of the initial and annual costs of implementing and enforcing the proposed rules and regulations, including the estimated amount of paperwork, and the state agencies, other governmental agencies or other ~~persons~~ *individuals or entities* who will bear the costs;

(3) a description of the costs that would likely accrue if the proposed rules and regulations are not adopted, the ~~persons~~ *individuals or entities* who will bear the costs and those who will be affected by the failure to adopt the rules and regulations; and

(4) a detailed statement of the data and methodology used in estimating the costs used in the statement.

~~(f) In 2026, the legislative post audit committee shall direct the legislative division of post audit to conduct an audit to study:~~

~~(1) The accuracy of economic impact statements submitted by state agencies pursuant to this section for the immediately preceding seven years;~~

~~(2) the impact the review by the director of the budget has had on the accuracy of economic impact statements submitted by state agencies pursuant to this section; and~~

~~(3) whether the \$1,000,000 or \$3,000,000 cost figure is the appropriate amount of economic impact to trigger the hearing procedure required by K.S.A. 77-420(a), and amendments thereto.~~

Sec. 4. K.S.A. 2023 Supp. 77-420 is hereby amended to read as follows: 77-420. (a) (1) ~~Except as further provided by this subsection,~~ Every rule and regulation proposed to be adopted by any state agency, after being submitted to the secretary of administration and the attorney gen-

eral as required by this section, shall be submitted with the economic impact statement for the rule and regulation required by K.S.A. 77-416, and amendments thereto, to the director of the budget for review of the accuracy and completeness of the agency's economic impact statement. *The director of the budget shall review the agency's determination of the amount of implementation and compliance costs reasonably expected to be incurred by or passed along to businesses, local government and individuals over the initial five-year period following adoption and shall conduct an independent analysis to determine that the agency has complied with the requirements for the economic impact statement set forth in K.S.A. 77-416(b)(1)(A) and (b)(1)(C) and (e), and amendments thereto.* Every rule and regulation requiring approval by the director of the budget shall be stamped ~~as if~~ approved, and the date of approval shall be indicated.

(2) If the ~~agency~~ *director independently* determines that a proposed rule and regulation submitted or resubmitted by the agency will not result in implementation or compliance costs of more than \$1,000,000 ~~from the effective date of this act through June 30, 2024, or more than \$3,000,000 on and after July 1, 2024,~~ for businesses, local government or individuals ~~in any two year~~ *the initial five-year period following adoption of such rule and regulation,* ~~the agency shall provide a copy of the economic impact statement to the director, but the director shall not be required to review or approve the proposed rule and regulation the director shall:~~

(A) *Approve the rule and regulation if the director independently determines that the economic impact statement, demonstrates a complete analysis as required by K.S.A. 77-416(b)(1)(A) and (b)(1)(C) and (e), and amendments thereto, and the director concurs with the economic impact statement; or*

(B) *disapprove the rule and regulation if the economic impact statement is incomplete or contains substantive inaccuracies.*

(3) If the ~~agency~~ *director of the budget* determines that the proposed rule and regulation will result in implementation and compliance costs of more than \$1,000,000 ~~from the effective date of this act through June 30, 2024, or more than \$3,000,000 on and after July 1, 2024,~~ for businesses, local government or individuals ~~in any two year~~ *the initial five-year period following adoption of such rule and regulation,* the director of the budget shall:

(A) Approve the proposed rule and regulation, if:

(1) *The proposed rule and regulation has been ratified by the legislature pursuant to section 1, and amendments thereto; and*

(2) the agency, prior to the submission or the resubmission of a rule and regulation to the director, holds a public hearing and finds that the costs of the proposed rule and regulation have been accurately determined and are necessary for achieving legislative intent and the director, after an independent analysis, concurs with the agency's findings and

analysis and approves the economic impact statement. *An agency's public hearing may be held prior to or after ratification by the legislature; or*

(B) *disapprove the proposed rule and regulation if the economic impact statement is incomplete or contains substantive inaccuracies.*

(4) If an agency is proposing a rule and regulation because of a federal mandate as described in K.S.A. 77-416(b)(1)(B), and amendments thereto, the agency shall provide a copy of the economic impact statement to the director, but the director shall not be required to review or approve the proposed rule and regulation, regardless of the implementation and compliance cost of the proposed rule and regulation.

(5) For the purposes of this subsection, the implementation and compliance cost shall be calculated from the effective date of the rule and regulation.

(b) The director of the budget shall submit an annual report to the legislature and to the joint committee on administrative rules and regulations on the first day of the 2019 regular legislative session and subsequent regular legislative sessions on all rules and regulations approved *or denied* by the director. The report shall include the text of each rule and regulation reviewed, the final economic impact statement and a summary of the director's analysis supporting the decision to approve *or reject* the rule and regulation. The director shall immediately submit a separate report to the legislature, if in session, and the joint committee on administrative rules and regulations upon the approval *or denial* of a rule or regulation with costs determined to be greater than \$1,000,000 ~~from the effective date of this act through June 30, 2024, or greater than \$3,000,000 on and after July 1, 2024, for businesses, local government or individuals over any two-year~~ *the initial five-year period following adoption of such rule and regulation*. The report shall include an analysis of the agency's and the director's decisions with respect to the necessity of the cost of the rule and regulation to achieve legislative intent.

(c) Every rule and regulation proposed to be adopted by any state agency, before being submitted to the attorney general and the director of the budget as required under this section, shall be submitted to the secretary of administration for approval of its organization, style, orthography and grammar subject to such requirements as to organization, style, orthography and grammar as the secretary may adopt. Every rule and regulation submitted to the secretary of administration under this subsection shall be accompanied by a copy of any document ~~which~~ *that* is adopted by reference by the rule and regulation. Every rule and regulation approved by the secretary of administration under this subsection shall be stamped as approved and the date of such approval shall be indicated therein.

(d) Every rule and regulation proposed by any state agency that has been approved by the secretary of administration as provided in subsection (c), before being submitted to the director of the budget as required

under this section, shall be submitted to the attorney general for an opinion as to the legality of the same, including whether the making of such rule and regulation is within the authority conferred by law on the state agency. The attorney general shall promptly furnish an opinion as to the legality of the proposed rule and regulation so submitted. Every rule and regulation submitted to the attorney general under this subsection shall be accompanied by a copy of any document which is adopted by reference by the rule and regulation. Every rule and regulation approved by the attorney general under this subsection shall be stamped as approved and the date of such approval shall be indicated therein.

(e) No rule and regulation shall be filed by the secretary of state unless:

~~(1) The rule and regulation has complied with the provisions of subsection (a);~~

~~(2)~~ The organization, style, orthography and grammar have been approved by the secretary of administration;

~~(3)~~(2) the rule and regulation has been approved in writing by the attorney general as to legality;

~~(3) the rule and regulation has complied with the provisions of subsection (a);~~

(4) the rule and regulation has been formally adopted by the state agency after it has ~~complied with the provisions of subsection (a); approved by the~~ secretary of administration and the attorney general *and has complied with the provisions of subsection (a)* and is accompanied by a certified or other formal statement of adoption when adoption is by an executive officer of a state agency, or by a certified copy of the roll call vote required for its adoption by K.S.A. 77-421, and amendments thereto, when adoption is by a board, commission, authority or other similar body;

(5) the rule and regulation to be filed is accompanied by a copy of the economic impact statement as provided by K.S.A. 77-416, and amendments thereto, that *has been reviewed and approved by the director of the budget and* complies with the provisions of subsection (a);

~~(6) the rule and regulation has complied with the provisions of section 1, and amendments thereto, if applicable; and~~

~~(6)~~(7) the rule and regulation to be filed is accompanied by a copy of the environmental benefit statement required by K.S.A. 77-416, and amendments thereto, if applicable.

Sec. 5. K.S.A. 2023 Supp. 77-415, 77-416 and 77-420 are hereby repealed.

Sec. 6. This act shall take effect and be in force from and after its publication in the statute book.

Governor's veto overridden.

(See Messages from the Governor)

**CERTIFICATE**

In accordance with K.S.A. 45-304, it is certified that **HB 2648**, was not approved by the Governor on April 12, 2024. The bill was approved on April 29, 2024 by two-thirds of the members elected to the House of Representatives notwithstanding the objections of the Governor; was reconsidered by the Senate and approved on April 29, 2024 by two-thirds of the members elected to the Senate notwithstanding the objections, and the bill did pass and shall become law.

This certificate is made this 30<sup>th</sup> day of April 2024, by the President of the Senate and Secretary of the Senate and the Speaker of the House and Chief Clerk of the House.

Ty Masterson  
*President of the Senate*

Corey Carnahan  
*Secretary of the Senate*

Daniel R. Hawkins  
*Speaker of the House of Representatives*

Susan W. Kannarr  
*Chief Clerk of the House of Representatives*

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## CHAPTER 91

## Senate Substitute for HOUSE BILL No. 2436

AN ACT concerning abortion; relating to unlawful coercion to obtain an abortion; creating the crime of coercion to obtain an abortion; providing the penalties therefor; providing for enhanced criminal penalties for offenses committed with the intent to compel a woman to obtain an abortion; amending K.S.A. 21-6804 and repealing the existing section.

*Be it enacted by the Legislature of the State of Kansas:*

New Section 1. (a) Coercion to obtain an abortion is engaging in coercion with knowledge that a woman is pregnant and with the intent to compel such woman to obtain an abortion when such woman has expressed her desire to not obtain an abortion.

(b) Coercion to obtain an abortion, as defined in subsection (a), is:

(1) A person felony, and the offender shall be sentenced to not less than 30 days nor more than one year's imprisonment and fined not less than \$500 nor more than \$5,000; or

(2) if committed by the father or the putative father, who is 18 years of age or older at the time of the violation, of the unborn child of a pregnant woman and such pregnant woman is less than 18 years of age at the time of the violation, a person felony, and the offender shall be sentenced to not less than 90 days nor more than one year's imprisonment and fined not less than \$1,000 nor more than \$10,000.

(c) As used in this section:

(1) "Abortion" means the same as defined in K.S.A. 65-6701, and amendments thereto;

(2) "coercion" means any of the following:

(A) Threatening to harm or physically restrain an individual or the creation or execution of any scheme, plan or pattern intended to cause an individual to believe that failure to perform an act would result in financial harm to, or physical restraint of, an individual;

(B) abusing or threatening abuse of the legal system, including threats of arrest or deportation without regard to whether the individual being threatened is subject to arrest or deportation under the laws of this state or the United States;

(C) knowingly destroying, concealing, removing, confiscating or possessing any actual or purported passport or other immigration document or any other actual or purported government identification document from an individual without regard to whether the documents are fraudulent or fraudulently obtained; or

(D) facilitating or controlling an individual's access to a controlled substance, as defined in K.S.A. 65-4101, and amendments thereto, other than for a legitimate medical purpose;

(3) "financial harm" means any of the following:

(A) Any loan, promissory note or other credit instrument that provides for interest at a rate that is prohibited by state or federal law;

(B) any employment contract or other agreement for the payment of wages that violates the wage payment act, K.S.A. 44-313 et seq., and amendments thereto;

(C) extortion as defined in K.S.A. 21-6501, and amendments thereto; or

(D) any other adverse financial consequence; and

(4) “unborn child” means a living individual organism of the species homo sapiens, in utero, at any stage of gestation from fertilization to birth.

(d) This section shall be a part of and supplemental to the Kansas criminal code.

Sec. 2. K.S.A. 21-6804 is hereby amended to read as follows: 21-6804. (a) The provisions of this section shall be applicable to the sentencing guidelines grid for nondrug crimes. The following sentencing guidelines grid shall be applicable to nondrug felony crimes:

SENTENCING RANGE - NONDRUG OFFENSES

Category →	A	B	C	D	E	F	G	H	I
Severity Level ↓	3 + Person Felonies	2 Person Felonies	1 Person & 1 Nonperson Felonies	1 Person Felonies	3 + Nonperson Felonies	2 Nonperson Felonies	1 Nonperson Felonies	2 + Misdemeanors	1 Misdemeanor No Record
I	653 620 592	618 586 554	285 272 258	267 253 240	246 234 221	226 214 203	203 195 184	186 176 166	165 155 147
II	493 467 442	460 438 416	216 205 194	200 190 181	184 174 165	168 160 152	154 146 138	138 131 123	123 117 109
III	247 233 221	228 216 206	107 102 96	100 94 89	92 88 82	83 79 74	77 72 68	71 66 61	61 59 55
IV	172 162 154	162 154 144	75 71 68	69 66 62	64 60 57	59 56 52	52 50 47	48 45 42	43 41 38
V	126 120 114	128 120 114	60 57 53	55 52 50	51 49 46	47 44 41	43 41 38	38 36 34	34 32 31
VI	46 43 40	41 39 37	38 36 34	36 34 32	32 30 28	29 27 25	26 24 22	21 20 19	19 18 17
VII	34 32 30	31 29 27	29 27 25	26 24 22	23 21 19	19 18 17	17 16 15	14 13 12	13 12 11
VIII	23 21 19	20 19 18	19 18 17	17 16 15	15 14 13	13 12 11	11 10 9	11 10 9	9 8 7
IX	17 16 15	15 14 13	13 12 11	13 12 11	11 10 9	10 9 8	9 8 7	8 7 6	7 6 5
X	13 12 11	12 11 10	11 10 9	10 9 8	9 8 7	8 7 6	7 6 5	7 6 5	7 6 5

LEGEND
Presumptive Probation
Presumptive Prison
Presumptive Imprisonment



(b) Sentences expressed in the sentencing guidelines grid for non-drug crimes represent months of imprisonment.

(c) The sentencing guidelines grid is a two-dimensional crime severity and criminal history classification tool. The grid's vertical axis is the crime severity scale which classifies current crimes of conviction. The grid's horizontal axis is the criminal history scale which classifies criminal histories.

(d) The sentencing guidelines grid for nondrug crimes as provided in this section defines presumptive punishments for felony convictions, subject to the sentencing court's discretion to enter a departure sentence. The appropriate punishment for a felony conviction should depend on the severity of the crime of conviction when compared to all other crimes and the offender's criminal history.

(e) (1) The sentencing court has discretion to sentence at any place within the sentencing range. In the usual case it is recommended that the sentencing judge select the center of the range and reserve the upper and lower limits for aggravating and mitigating factors insufficient to warrant a departure.

(2) In presumptive imprisonment cases, the sentencing court shall pronounce the complete sentence which shall include the:

(A) Prison sentence;

(B) maximum potential reduction to such sentence as a result of good time; and

(C) period of postrelease supervision at the sentencing hearing. Failure to pronounce the period of postrelease supervision shall not negate the existence of such period of postrelease supervision.

(3) In presumptive nonprison cases, the sentencing court shall pronounce the:

(A) Prison sentence; and

(B) duration of the nonprison sanction at the sentencing hearing.

(f) Each grid block states the presumptive sentencing range for an offender whose crime of conviction and criminal history place such offender in that grid block. If an offense is classified in a grid block below the dispositional line, the presumptive disposition shall be nonimprisonment. If an offense is classified in a grid block above the dispositional line, the presumptive disposition shall be imprisonment. If an offense is classified in grid blocks 5-H, 5-I or 6-G, the court may impose an optional nonprison sentence as provided in subsection (q).

(g) The sentence for a violation of K.S.A. 21-3415, prior to its repeal, aggravated battery against a law enforcement officer committed prior to July 1, 2006, or a violation of K.S.A. 21-5412(d), and amendments thereto, aggravated assault against a law enforcement officer, which places the defendant's sentence in grid block 6-H or 6-I shall be presumed imprison-

ment. The court may impose an optional nonprison sentence as provided in subsection (q).

(h) When a firearm is used to commit any person felony, the offender's sentence shall be presumed imprisonment. The court may impose an optional nonprison sentence as provided in subsection (q).

(i) (1) The sentence for the violation of the felony provision of K.S.A. 21-5414(c)(1)(C), 21-5823(b)(3) and (b)(4), 21-6412 and 21-6416, and amendments thereto, shall be as provided by the specific mandatory sentencing requirements of that section and shall not be subject to the provisions of this section or K.S.A. 21-6807, and amendments thereto.

(2) If because of the offender's criminal history classification the offender is subject to presumptive imprisonment or if the judge departs from a presumptive probation sentence and the offender is subject to imprisonment, the provisions of this section and K.S.A. 21-6807, and amendments thereto, shall apply and the offender shall not be subject to the mandatory sentence as provided in K.S.A. 21-5823, and amendments thereto.

(3) Notwithstanding the provisions of any other section, the term of imprisonment imposed for the violation of the felony provision of K.S.A. 21-5414(c)(1)(C), 21-5823(b)(3) and (b)(4), 21-6412 and 21-6416, and amendments thereto, shall not be served in a state facility in the custody of the secretary of corrections. Prior to imposing any sentence pursuant to this subsection, the court may consider assigning the defendant to a house arrest program pursuant to K.S.A. 21-6609, and amendments thereto.

(j) (1) The sentence for any persistent sex offender whose current convicted crime carries a presumptive term of imprisonment shall be double the maximum duration of the presumptive imprisonment term. The sentence for any persistent sex offender whose current conviction carries a presumptive nonprison term shall be presumed imprisonment and shall be double the maximum duration of the presumptive imprisonment term.

(2) Except as otherwise provided in this subsection, as used in this subsection, "persistent sex offender" means a person who:

(A) (i) Has been convicted in this state of a sexually violent crime, as defined in K.S.A. 22-3717, and amendments thereto; and

(ii) at the time of the conviction under clause (i) has at least one conviction for a sexually violent crime, as defined in K.S.A. 22-3717, and amendments thereto, in this state or comparable felony under the laws of another state, the federal government or a foreign government; or

(B) (i) has been convicted of rape, as defined in K.S.A. 21-3502, prior to its repeal, or K.S.A. 21-5503, and amendments thereto; and

(ii) at the time of the conviction under clause (i) has at least one conviction for rape in this state or comparable felony under the laws of another state, the federal government or a foreign government.

(3) Except as provided in subsection (j)(2)(B), the provisions of this subsection shall not apply to any person whose current convicted crime is a severity level 1 or 2 felony.

(k) (1) If it is shown at sentencing that the offender committed any felony violation for the benefit of, at the direction of, or in association with any criminal street gang, with the specific intent to promote, further or assist in any criminal conduct by gang members, the offender's sentence shall be presumed imprisonment. The court may impose an optional non-prison sentence as provided in subsection (q).

(2) As used in this subsection, "criminal street gang" means any organization, association or group of three or more persons, whether formal or informal, having as one of its primary activities:

(A) The commission of one or more person felonies; or

(B) the commission of felony violations of article 57 of chapter 21 of the Kansas Statutes Annotated, and amendments thereto, K.S.A. 2010 Supp. 21-36a01 through 21-36a17, prior to their transfer, or any felony violation of any provision of the uniform controlled substances act prior to July 1, 2009; and

(C) its members have a common name or common identifying sign or symbol; and

(D) its members, individually or collectively, engage in or have engaged in the commission, attempted commission, conspiracy to commit or solicitation of two or more person felonies or felony violations of article 57 of chapter 21 of the Kansas Statutes Annotated, and amendments thereto, K.S.A. 2010 Supp. 21-36a01 through 21-36a17, prior to their transfer, any felony violation of any provision of the uniform controlled substances act prior to July 1, 2009, or any substantially similar offense from another jurisdiction.

(l) Except as provided in subsection (o), the sentence for a violation of K.S.A. 21-5807(a)(1), and amendments thereto, or any attempt or conspiracy, as defined in K.S.A. 21-5301 and 21-5302, and amendments thereto, to commit such offense, when such person being sentenced has a prior conviction for a violation of K.S.A. 21-3715(a) or (b), prior to its repeal, 21-3716, prior to its repeal, K.S.A. 21-5807(a)(1) or (a)(2) or 21-5807(b), and amendments thereto, or any attempt or conspiracy to commit such offense, shall be presumptive imprisonment.

(m) The sentence for a violation of K.S.A. 22-4903 or K.S.A. 21-5913(a)(2), and amendments thereto, shall be presumptive imprisonment. If an offense under such sections is classified in grid blocks 5-E, 5-F, 5-G, 5-H or 5-I, the court may impose an optional nonprison sentence as provided in subsection (q).

(n) The sentence for a violation of criminal deprivation of property, as defined in K.S.A. 21-5803, and amendments thereto, when such property

is a motor vehicle, and when such person being sentenced has any combination of two or more prior convictions of K.S.A. 21-3705(b), prior to its repeal, or of criminal deprivation of property, as defined in K.S.A. 21-5803, and amendments thereto, when such property is a motor vehicle, shall be presumptive imprisonment. Such sentence shall not be considered a departure and shall not be subject to appeal.

(o) (1) The sentence for a felony violation of theft of property as defined in K.S.A. 21-5801, and amendments thereto, or burglary as defined in K.S.A. 21-5807(a), and amendments thereto, when such person being sentenced has no prior convictions for a violation of K.S.A. 21-3701 or 21-3715, prior to their repeal, or theft of property as defined in K.S.A. 21-5801, and amendments thereto, or burglary as defined in K.S.A. 21-5807(a), and amendments thereto; or the sentence for a felony violation of theft of property as defined in K.S.A. 21-5801, and amendments thereto, when such person being sentenced has one or two prior felony convictions for a violation of K.S.A. 21-3701, 21-3715 or 21-3716, prior to their repeal, or theft of property as defined in K.S.A. 21-5801, and amendments thereto, or burglary or aggravated burglary as defined in K.S.A. 21-5807, and amendments thereto; or the sentence for a felony violation of burglary as defined in K.S.A. 21-5807(a), and amendments thereto, when such person being sentenced has one prior felony conviction for a violation of K.S.A. 21-3701, 21-3715 or 21-3716, prior to their repeal, or theft of property as defined in K.S.A. 21-5801, and amendments thereto, or burglary or aggravated burglary as defined in K.S.A. 21-5807, and amendments thereto, shall be the sentence as provided by this section, except that the court may order an optional nonprison sentence for a defendant to participate in a drug treatment program, including, but not limited to, an approved aftercare plan, if the court makes the following findings on the record:

(A) Substance abuse was an underlying factor in the commission of the crime;

(B) substance abuse treatment in the community is likely to be more effective than a prison term in reducing the risk of offender recidivism; and

(C) participation in an intensive substance abuse treatment program will serve community safety interests.

(2) A defendant sentenced to an optional nonprison sentence under this subsection shall be supervised by community correctional services. The provisions of K.S.A. 21-6824(f)(1), and amendments thereto, shall apply to a defendant sentenced under this subsection. The sentence under this subsection shall not be considered a departure and shall not be subject to appeal.

(p) (1) The sentence for a felony violation of theft of property as defined in K.S.A. 21-5801, and amendments thereto, when such per-

son being sentenced has any combination of three or more prior felony convictions for violations of K.S.A. 21-3701, 21-3715 or 21-3716, prior to their repeal, or theft of property as defined in K.S.A. 21-5801, and amendments thereto, or burglary or aggravated burglary as defined in K.S.A. 21-5807, and amendments thereto; or the sentence for a violation of burglary as defined in K.S.A. 21-5807(a), and amendments thereto, when such person being sentenced has any combination of two or more prior convictions for violations of K.S.A. 21-3701, 21-3715 and 21-3716, prior to their repeal, or theft of property as defined in K.S.A. 21-5801, and amendments thereto, or burglary or aggravated burglary as defined in K.S.A. 21-5807, and amendments thereto, shall be presumed imprisonment and the defendant shall be sentenced to prison as provided by this section, except that the court may recommend that an offender be placed in the custody of the secretary of corrections, in a facility designated by the secretary to participate in an intensive substance abuse treatment program, upon making the following findings on the record:

(A) Substance abuse was an underlying factor in the commission of the crime;

(B) substance abuse treatment with a possibility of an early release from imprisonment is likely to be more effective than a prison term in reducing the risk of offender recidivism; and

(C) participation in an intensive substance abuse treatment program with the possibility of an early release from imprisonment will serve community safety interests by promoting offender reformation.

(2) The intensive substance abuse treatment program shall be determined by the secretary of corrections, but shall be for a period of at least four months. Upon the successful completion of such intensive treatment program, the offender shall be returned to the court and the court may modify the sentence by directing that a less severe penalty be imposed in lieu of that originally adjudged within statutory limits. If the offender's term of imprisonment expires, the offender shall be placed under the applicable period of postrelease supervision. The sentence under this subsection shall not be considered a departure and shall not be subject to appeal.

(q) (1) As used in this section, an "optional nonprison sentence" is a sentence which the court may impose, in lieu of the presumptive sentence, upon making the following findings on the record:

(A) An appropriate treatment program exists which is likely to be more effective than the presumptive prison term in reducing the risk of offender recidivism; and

(B) the recommended treatment program is available and the offender can be admitted to such program within a reasonable period of time; or

(C) the nonprison sanction will serve community safety interests by promoting offender reformation.

(2) Any decision made by the court regarding the imposition of an optional nonprison sentence shall not be considered a departure and shall not be subject to appeal.

(r) The sentence for a violation of K.S.A. 21-5413(c)(2), and amendments thereto, shall be presumptive imprisonment and shall be served consecutively to any other term or terms of imprisonment imposed. Such sentence shall not be considered a departure and shall not be subject to appeal.

(s) The sentence for a violation of K.S.A. 21-5512, and amendments thereto, shall be presumptive imprisonment. Such sentence shall not be considered a departure and shall not be subject to appeal.

(t) (1) If the trier of fact makes a finding beyond a reasonable doubt that an offender wore or used ballistic resistant material in the commission of, or attempt to commit, or flight from any felony, in addition to the sentence imposed pursuant to the Kansas sentencing guidelines act, the offender shall be sentenced to an additional 30 months' imprisonment.

(2) The sentence imposed pursuant to paragraph (1) shall be presumptive imprisonment and shall be served consecutively to any other term or terms of imprisonment imposed. Such sentence shall not be considered a departure and shall not be subject to appeal.

(3) As used in this subsection, "ballistic resistant material" means any:

(A) Commercially produced material designed with the purpose of providing ballistic and trauma protection, including, but not limited to, bulletproof vests and kevlar vests; and

(B) homemade or fabricated substance or item designed with the purpose of providing ballistic and trauma protection.

(u) The sentence for a violation of K.S.A. 21-6107, and amendments thereto, or any attempt or conspiracy, as defined in K.S.A. 21-5301 and 21-5302, and amendments thereto, to commit such offense, when such person being sentenced has a prior conviction for a violation of K.S.A. 21-4018, prior to its repeal, or K.S.A. 21-6107, and amendments thereto, or any attempt or conspiracy to commit such offense, shall be presumptive imprisonment. Such sentence shall not be considered a departure and shall not be subject to appeal.

(v) The sentence for a third or subsequent violation of K.S.A. 8-1568, and amendments thereto, shall be presumptive imprisonment and shall be served consecutively to any other term or terms of imprisonment imposed. Such sentence shall not be considered a departure and shall not be subject to appeal.

(w) The sentence for aggravated criminal damage to property as defined in K.S.A. 21-5813(b), and amendments thereto, when such person being sentenced has a prior conviction for any nonperson felony shall be presumptive imprisonment. Such sentence shall not be considered a departure and shall not be subject to appeal.

(x) The sentence for a violation of K.S.A. 21-5807(a)(1), and amendments thereto, shall be presumptive imprisonment if the offense under such paragraph is classified in grid blocks 7-C, 7-D or 7-E. Such sentence shall not be considered a departure and shall not be subject to appeal.

(y) (1) Except as provided in paragraph (3), if the trier of fact makes a finding beyond a reasonable doubt that an offender committed a nondrug felony offense, or any attempt or conspiracy, as defined in K.S.A. 21-5301 and 21-5302, and amendments thereto, to commit a nondrug felony offense, against a law enforcement officer, as defined in K.S.A. 21-5111(p) (1) and (3), and amendments thereto, while such officer was engaged in the performance of such officer's duty, or in whole or in any part because of such officer's status as a law enforcement officer, the sentence for such offense shall be:

(A) If such offense is classified in severity level 2 through 10, one severity level above the appropriate level for such offense; and

(B) (i) if such offense is classified in severity level 1, except as otherwise provided in clause (ii), imprisonment for life, and such offender shall not be eligible for probation or suspension, modification or reduction of sentence. In addition, such offender shall not be eligible for parole prior to serving 25 years' imprisonment, and such 25 years' imprisonment shall not be reduced by the application of good time credits. No other sentence shall be permitted.

(ii) The provisions of clause (i) requiring the court to impose a mandatory minimum term of imprisonment of 25 years shall not apply if the court finds the offender, because of the offender's criminal history classification, is subject to presumptive imprisonment and the sentencing range exceeds 300 months. In such case, the offender is required to serve a mandatory minimum term equal to the sentence established pursuant to the sentencing range.

(2) The sentence imposed pursuant to paragraph (1) shall not be considered a departure and shall not be subject to appeal.

(3) The provisions of this subsection shall not apply to an offense described in paragraph (1) if the factual aspect concerning a law enforcement officer is a statutory element of such offense.

(z) (1) Notwithstanding K.S.A. 21-5109(b)(2), and amendments thereto, or any other provision of law to the contrary, the sentence for a violation of criminal possession of a weapon by a convicted felon as defined in K.S.A. 21-6304, and amendments thereto, shall be presumptive imprisonment and shall be served consecutively to any other term or terms of imprisonment imposed if the trier of fact makes a finding beyond a reasonable doubt that:

(A) The weapon the offender possessed during such violation was a firearm; and



(B) such firearm was used by the offender during the commission of any violent felony.

(2) The sentence imposed pursuant to paragraph (1) shall not be considered a departure and shall not be subject to appeal. No other sentence shall be permitted.

(3) The provisions of this subsection shall not apply to an offender who is prohibited from possessing a weapon pursuant to K.S.A. 21-6304, and amendments thereto, as a result of a juvenile adjudication.

(4) As used in this subsection, “violent felony” means any of the following:

(A) Capital murder, as defined in K.S.A. 21-5401, and amendments thereto;

(B) murder in the first degree, as defined in K.S.A. 21-5402, and amendments thereto;

(C) murder in the second degree, as defined in K.S.A. 21-5403, and amendments thereto;

(D) voluntary manslaughter, as defined in K.S.A. 21-5404, and amendments thereto;

(E) kidnapping, as defined in K.S.A. 21-5408(a)(1), and amendments thereto, or aggravated kidnapping, as defined in K.S.A. 21-5408(b), and amendments thereto;

(F) aggravated assault, as defined in K.S.A. 21-5412(b)(1), and amendments thereto, and aggravated assault of a law enforcement officer, as defined in K.S.A. 21-5412(d)(1), and amendments thereto;

(G) aggravated battery, as defined in K.S.A. 21-5413(b)(1)(A) or (b)(1)(B), and amendments thereto, and aggravated battery against a law enforcement officer, as defined in K.S.A. 21-5413(d)(1) or (d)(2), and amendments thereto;

(H) mistreatment of a dependent adult or mistreatment of an elder person, as defined in K.S.A. 21-5417(a)(1), and amendments thereto;

(I) rape, as defined in K.S.A. 21-5503, and amendments thereto;

(J) aggravated criminal sodomy, as defined in K.S.A. 21-5504(b), and amendments thereto;

(K) abuse of a child, as defined in K.S.A. 21-5602(a)(1) or (a)(3), and amendments thereto;

(L) any felony offense described in K.S.A. 21-5703 or 21-5705, and amendments thereto;

(M) treason, as defined in K.S.A. 21-5901, and amendments thereto;

(N) criminal discharge of a firearm, as defined in K.S.A. 21-6308(a)(1), and amendments thereto;

(O) fleeing or attempting to elude a police officer, as defined in K.S.A. 8-1568(b), and amendments thereto;

(P) any felony that includes the domestic violence designation pursuant to K.S.A. 22-4616, and amendments thereto; or



(Q) any attempt, conspiracy or criminal solicitation, as defined in K.S.A. 21-5301, 21-5302 and 21-5303, and amendments thereto, of any felony offense defined in this subsection.

(aa) (1) The sentence for a violation of K.S.A. 21-6308(a)(1)(A) or (a)(1)(B), and amendments thereto, if the trier of fact makes a finding beyond a reasonable doubt that the offender discharged a firearm and that the offender knew or reasonably should have known that:

(A) A person was present in the dwelling, building, structure or motor vehicle at which the offender discharged a firearm, shall be presumptive imprisonment and, in addition to the sentence imposed pursuant to the Kansas sentencing guidelines act, the offender shall be sentenced to an additional 60 months of imprisonment; and

(B) a person less than 14 years of age was present in the dwelling, building, structure or motor vehicle at which the offender discharged a firearm, shall be presumptive imprisonment and, in addition to the sentence imposed pursuant to the Kansas sentencing guidelines act, the offender shall be sentenced to an additional 120 months of imprisonment.

(2) The sentence imposed pursuant to paragraph (1) shall be served consecutively to any other term or terms of imprisonment imposed. Such sentence shall not be considered a departure and shall not be subject to appeal.

*(bb) (1) If the trier of fact makes a finding beyond a reasonable doubt that an offender committed any act described in K.S.A. 21-5408, 21-5409, 21-5411, 21-5412, 21-5413, 21-5414, 21-5415, 21-5426, 21-5427, 21-5428, 21-5429, 21-5503, 21-5504, 21-5505, 21-5506, 21-5507, 21-5508, 21-5509, 21-5510, 21-5515, 21-5601, 21-5602, 21-5604 or 21-5605, and amendments thereto, or any attempt or conspiracy, as defined in K.S.A. 21-5301 and 21-5302, and amendments thereto, to commit any such act with knowledge that a woman is pregnant and with the intent that such act will compel such woman to obtain an abortion when such woman has expressed her desire to not obtain an abortion, the sentence for such offense shall be:*

*(A) If such offense is classified in severity level 2 through 10, one severity level above the appropriate level for such offense; and*

*(B) (i) if such offense is classified in severity level 1, except as otherwise provided in clause (ii), imprisonment for life, and such offender shall not be eligible for probation or suspension, modification or reduction of sentence. In addition, such offender shall not be eligible for parole prior to serving 25 years' imprisonment, and such 25 years' imprisonment shall not be reduced by the application of good time credits. No other sentence shall be permitted.*

*(ii) The provisions of clause (i) requiring the court to impose a mandatory minimum term of imprisonment of 25 years shall not apply if the*

*court finds the offender, because of the offender's criminal history classification, is subject to presumptive imprisonment and the sentencing range exceeds 300 months. In such case, the offender is required to serve a mandatory minimum term equal to the sentence established pursuant to the sentencing range.*

*(2) The sentence imposed pursuant to paragraph (1) shall not be considered a departure and shall not be subject to appeal.*

Sec. 3. K.S.A. 21-6804 is hereby repealed.

Sec. 4. This act shall take effect and be in force from and after its publication in the statute book.

Governor's veto overridden.

(See Messages from the Governor)

### **CERTIFICATE**

In accordance with K.S.A. 45-304, it is certified that **HB 2436**, was not approved by the Governor on April 12, 2024. The bill was approved on April 29, 2024 by two-thirds of the members elected to the House of Representatives notwithstanding the objections of the Governor; was reconsidered by the Senate and approved on April 29, 2024 by two-thirds of the members elected to the Senate notwithstanding the objections, and the bill did pass and shall become law.

This certificate is made this 30<sup>th</sup> day of April 2024, by the President of the Senate and Secretary of the Senate and the Speaker of the House and Chief Clerk of the House.

Ty Masterson  
*President of the Senate*

Corey Carnahan  
*Secretary of the Senate*

Daniel R. Hawkins  
*Speaker of the House of Representatives*

Susan W. Kannarr  
*Chief Clerk of the House of Representatives*

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## CHAPTER 92

## HOUSE BILL No. 2583

AN ACT concerning crimes, punishment and criminal procedure; relating to crimes against the public morals; increasing the criminal penalty for harming or killing certain dogs and horses; requiring restitution for such crime to include veterinary medical treatment, funeral and burial expenses and replacement of such animal; amending K.S.A. 21-6416 and 21-6604 and repealing the existing sections.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. K.S.A. 21-6416 is hereby amended to read as follows: 21-6416. (a) Inflicting harm, disability or death to a police dog, arson dog, assistance dog, game warden dog ~~or~~, search and rescue dog *or police horse* is knowingly, and without lawful cause or justification, poisoning, *or* inflicting great bodily harm, permanent disability or death, upon a police dog, arson dog, assistance dog, game warden dog ~~or~~, search and rescue dog *or police horse*.

~~(b) Inflicting harm, disability or death to a police dog, arson dog, assistance dog, game warden dog or search and rescue dog (1) Except as provided in paragraphs (2) and (3), violation of subsection (a) is a non-person felony. Upon conviction of this subsection, A person convicted of a violation of subsection (a) shall be sentenced to not less than 30 days or nor more than one year's imprisonment and be fined not less than \$500 nor more than \$5,000. The person convicted shall not be eligible for release on probation, suspension or reduction of sentence or parole until the person has served the a minimum mandatory sentence as provided herein of 30 days. During the mandatory 30 days imprisonment, such offender shall have a psychological evaluation prepared for the court to assist the court in determining conditions of probation. Such conditions shall include, but not be limited to, the completion of an anger management program.~~

~~(c)(2) Except as provided in paragraph (3), violation of subsection (a) that results in disability or death to a police dog, arson dog, game warden dog, search and rescue dog or police horse is a severity level 4, nonperson felony.~~

(3) Violation of subsection (a) that results in disability or death to a police dog, arson dog, game warden dog, search and rescue dog or police horse during the commission of fleeing or attempting to elude a police officer as described in K.S.A. 8-1568, and amendments thereto, interference with law enforcement as described in K.S.A. 21-5904, and amendments thereto, or escape from custody or aggravated escape from custody as described in K.S.A. 21-5911, and amendments thereto, is a severity level 3, nonperson felony.

(4) The following conditions shall apply to a sentence imposed pursuant to paragraph (2) or (3):

(A) *As a condition of any probation granted, the person shall serve at least 90 days of imprisonment;*

(B) *the person shall be required to pay a fine of at least \$10,000; and*

(C) *the person shall not be eligible for release on probation, suspension or reduction of sentence or parole until the person has served the mandatory sentence of 90 days.*

(5) *During the mandatory period of imprisonment provided for in this subsection, the offender shall have a psychological evaluation prepared to assist the court in determining conditions of probation. Such conditions shall include, but not be limited to, the completion of an anger management program.*

(c) As used in this section:

(1) “Arson dog” means any dog that is owned, or the service of which is employed, by the state fire marshal or a fire department for the principal purpose of aiding in the detection of liquid accelerants in the investigation of fires;

(2) “assistance dog” means the same as defined in K.S.A. 39-1113, and amendments thereto;

(3) “fire department” means a public fire department under the control of the governing body of a city, township, county, fire district or benefit district or a private fire department operated by a nonprofit corporation providing fire protection services for a city, township, county, fire district or benefit district under contract with the governing body of the city, township, county or district;

(4) “game warden dog” means any dog that is owned, or the service of which is employed, by the Kansas department of wildlife and parks for the purpose of aiding in detection of criminal activity, enforcement of laws, apprehension of offenders or location of persons or wildlife;

(5) “police dog” means any dog that is owned, or the service of which is employed, by a law enforcement agency ~~for the principal purpose of aiding in the detection of criminal activity, enforcement of laws or apprehension of offenders;~~

(6) “police horse” means any horse that is owned or the service of which is employed by a law enforcement agency; and

~~(6)~~(7) “search and rescue dog” means any dog that is owned or the service of which is employed, by a law enforcement or emergency response agency for the purpose of aiding in the location of persons missing in disasters or other times of need.

Sec. 2. K.S.A. 21-6604 is hereby amended to read as follows: 21-6604. (a) Whenever any person has been found guilty of a crime, the court may adjudge any of the following:

(1) Commit the defendant to the custody of the secretary of corrections if the current crime of conviction is a felony and the sentence

presumes imprisonment, or the sentence imposed is a dispositional departure to imprisonment; or, if confinement is for a misdemeanor, to jail for the term provided by law;

(2) impose the fine applicable to the offense and may impose the provisions of subsection (q);

(3) release the defendant on probation if the current crime of conviction and criminal history fall within a presumptive nonprison category or through a departure for substantial and compelling reasons subject to such conditions as the court may deem appropriate. In felony cases, the court may include confinement in a county jail not to exceed 60 days, which need not be served consecutively, as a condition of an original probation sentence;

(4) assign the defendant to a community correctional services program as provided in K.S.A. 75-5291, and amendments thereto, or through a departure for substantial and compelling reasons subject to such conditions as the court may deem appropriate, including orders requiring full or partial restitution;

(5) assign the defendant to a conservation camp for a period not to exceed six months as a condition of probation followed by a six-month period of follow-up through adult intensive supervision by a community correctional services program, if the offender successfully completes the conservation camp program;

(6) assign the defendant to a house arrest program pursuant to K.S.A. 21-6609, and amendments thereto;

(7) order the defendant to attend and satisfactorily complete an alcohol or drug education or training program as provided by K.S.A. 21-6602(c), and amendments thereto;

(8) order the defendant to repay the amount of any reward paid by any crime stoppers chapter, individual, corporation or public entity that materially aided in the apprehension or conviction of the defendant; repay the amount of any costs and expenses incurred by any law enforcement agency in the apprehension of the defendant, if one of the current crimes of conviction of the defendant includes escape from custody or aggravated escape from custody, as defined in K.S.A. 21-5911, and amendments thereto; repay expenses incurred by a fire district, fire department or fire company responding to a fire that has been determined to be arson or aggravated arson as defined in K.S.A. 21-5812, and amendments thereto, if the defendant is convicted of such crime; repay the amount of any public funds utilized by a law enforcement agency to purchase controlled substances from the defendant during the investigation that leads to the defendant's conviction; or repay the amount of any medical costs and expenses incurred by any law enforcement agency or county. Such repayment of the amount of any such costs and expenses incurred by a county,

law enforcement agency, fire district, fire department or fire company or any public funds utilized by a law enforcement agency shall be deposited and credited to the same fund from which the public funds were credited to prior to use by the county, law enforcement agency, fire district, fire department or fire company;

(9) order the defendant to pay the administrative fee authorized by K.S.A. 22-4529, and amendments thereto, unless waived by the court;

(10) order the defendant to pay a domestic violence special program fee authorized by K.S.A. 20-369, and amendments thereto;

(11) if the defendant is convicted of a misdemeanor or convicted of a felony specified in K.S.A. 21-6804(i), and amendments thereto, assign the defendant to work release program, other than a program at a correctional institution under the control of the secretary of corrections as defined in K.S.A. 75-5202, and amendments thereto, provided such work release program requires such defendant to return to confinement at the end of each day in the work release program. On a second or subsequent conviction of K.S.A. 8-1567, and amendments thereto, an offender placed into a work release program shall serve the total number of hours of confinement mandated by that section;

(12) order the defendant to pay the full amount of unpaid costs associated with the conditions of release of the appearance bond under K.S.A. 22-2802, and amendments thereto;

(13) order the defendant to participate in a specialty court program pursuant to K.S.A. 20-173, and amendments thereto;

(14) impose any appropriate combination of paragraphs (1) through (13); or

(15) suspend imposition of sentence in misdemeanor cases.

(b) (1) In addition to or in lieu of any of the above, the court shall order the defendant to pay restitution, which shall include, but not be limited to, damage or loss caused by the defendant's crime. ~~Restitution shall be due immediately unless: (A) The court orders that the defendant be given a specified time to pay or be allowed to pay in specified installments; or (B) the court finds compelling circumstances that would render restitution unworkable, either in whole or in part.~~

(2) ~~(A) In regard to~~ For a violation of K.S.A. 21-6107, and amendments thereto, such damage or loss shall include, but not be limited to, attorney fees and costs incurred to repair the credit history or rating of the person whose personal identification documents were obtained and used in violation of such section, and to satisfy a debt, lien or other obligation incurred by the person whose personal identification documents were obtained and used in violation of such section. ~~In regard to~~

(B) For a violation of K.S.A. 21-5801, 21-5807, 21-5813 or 21-5818, and amendments thereto, such damage or loss shall include the cost of

repair or replacement of the property that was damaged, the reasonable cost of any loss of production, crops and livestock, reasonable labor costs of any kind, reasonable material costs of any kind and any reasonable costs that are attributed to equipment that is used to abate or repair the damage to the property. ~~If the court finds restitution unworkable, either in whole or in part, the court shall state on the record in detail the reasons therefor.~~

(C) *For a violation of K.S.A. 21-6416, and amendments thereto, such damage or loss shall include the cost for veterinary medical treatment, reasonable funeral and burial expenses and replacement of the police dog, arson dog, assistance dog, game warden dog, search and rescue dog or police horse. Replacement costs shall include, but not be limited to, training costs, personnel expenses and costs associated with boarding the animal during training.*

~~(2)~~(3) If the court orders restitution, the restitution shall be a judgment against the defendant that may be collected by the court by garnishment as provided in article 7 of chapter 60 of the Kansas Statutes Annotated, and amendments thereto, or other execution. If, after 60 days from the date restitution is ordered by the court, a defendant is found to be in noncompliance with the restitution order, the court shall assign an agent procured by the judicial administrator pursuant to K.S.A. 20-169, and amendments thereto, to collect the restitution on behalf of the victim. The chief judge of each judicial district may assign such cases to an appropriate division of the court for the conduct of collection proceedings.

(4) *Restitution shall be due immediately unless:*

(A) *The court orders that the defendant be given a specified time to pay or be allowed to pay in specified installments; or*

(B) *the court finds compelling circumstances that would render restitution unworkable, either in whole or in part.*

(5) *If the court finds restitution unworkable, either in whole or in part, the court shall state on the record in detail the reasons therefor.*

~~(3)~~(6) If a restitution order entered prior to June 11, 2020, does not give the defendant a specified time to pay or set payment in specified installments, the defendant may file a motion with the court prior to December 31, 2020, proposing payment of restitution in specified installments. The court may recall the restitution order from the agent assigned pursuant to K.S.A. 20-169, and amendments thereto, until the court rules on such motion. If the court does not order payment in specified installments or if the defendant does not file a motion prior to December 31, 2020, the restitution shall be due immediately.

(c) In addition to or in lieu of any of the above, the court shall order the defendant to submit to and complete an alcohol and drug evaluation, and pay a fee therefor, when required by K.S.A. 21-6602(d), and amendments thereto.



(d) In addition to any of the above, the court shall order the defendant to reimburse the county general fund for all or a part of the expenditures by the county to provide counsel and other defense services to the defendant. Any such reimbursement to the county shall be paid only after any order for restitution has been paid in full. In determining the amount and method of payment of such sum, the court shall take account of the financial resources of the defendant and the nature of the burden that payment of such sum will impose. A defendant who has been required to pay such sum and who is not willfully in default in the payment thereof may at any time petition the court that sentenced the defendant to waive payment of such sum or any unpaid portion thereof. If it appears to the satisfaction of the court that payment of the amount due will impose manifest hardship on the defendant or the defendant's immediate family, the court may waive payment of all or part of the amount due or modify the method of payment.

(e) In releasing a defendant on probation, the court shall direct that the defendant be under the supervision of a court services officer. If the court commits the defendant to the custody of the secretary of corrections or to jail, the court may specify in its order the amount of restitution to be paid and the person to whom it shall be paid if restitution is later ordered as a condition of parole, conditional release or postrelease supervision.

(f) (1) When a new felony is committed while the offender is incarcerated and serving a sentence for a felony, or while the offender is on probation, assignment to a community correctional services program, parole, conditional release or postrelease supervision for a felony, a new sentence shall be imposed consecutively pursuant to the provisions of K.S.A. 21-6606, and amendments thereto, and the court may sentence the offender to imprisonment for the new conviction, even when the new crime of conviction otherwise presumes a nonprison sentence. In this event, imposition of a prison sentence for the new crime does not constitute a departure.

(2) When a new felony is committed during a period of time when the offender would have been on probation, assignment to a community correctional services program, parole, conditional release or postrelease supervision for a felony had the offender not been granted release by the court pursuant to K.S.A. 21-6608(d), and amendments thereto, or the prisoner review board pursuant to K.S.A. 22-3717, and amendments thereto, the court may sentence the offender to imprisonment for the new conviction, even when the new crime of conviction otherwise presumes a nonprison sentence. In this event, imposition of a prison sentence for the new crime does not constitute a departure.

(3) When a new felony is committed while the offender is incarcerated in a juvenile correctional facility pursuant to K.S.A. 38-1671, prior



to its repeal, or K.S.A. 38-2373, and amendments thereto, for an offense, which if committed by an adult would constitute the commission of a felony, upon conviction, the court shall sentence the offender to imprisonment for the new conviction, even when the new crime of conviction otherwise presumes a nonprison sentence. In this event, imposition of a prison sentence for the new crime does not constitute a departure. The conviction shall operate as a full and complete discharge from any obligations, except for an order of restitution, imposed on the offender arising from the offense for which the offender was committed to a juvenile correctional facility.

(4) When a new felony is committed while the offender is on release for a felony pursuant to the provisions of article 28 of chapter 22 of the Kansas Statutes Annotated, and amendments thereto, or similar provisions of the laws of another jurisdiction, a new sentence may be imposed consecutively pursuant to the provisions of K.S.A. 21-6606, and amendments thereto, and the court may sentence the offender to imprisonment for the new conviction, even when the new crime of conviction otherwise presumes a nonprison sentence. In this event, imposition of a prison sentence for the new crime does not constitute a departure.

(g) Prior to imposing a dispositional departure for a defendant whose offense is classified in the presumptive nonprison grid block of either sentencing guideline grid, prior to sentencing a defendant to incarceration whose offense is classified in grid blocks 5-H, 5-I or 6-G of the sentencing guidelines grid for nondrug crimes, in grid blocks 3-E, 3-F, 3-G, 3-H or 3-I of the sentencing guidelines grid for drug crimes committed prior to July 1, 2012, or in grid blocks 4-E, 4-F, 4-G, 4-H or 4-I of the sentencing guidelines grid for drug crimes committed on or after July 1, 2012, prior to sentencing a defendant to incarceration whose offense is classified in grid blocks 4-E or 4-F of the sentencing guidelines grid for drug crimes committed prior to July 1, 2012, or in grid blocks 5-C, 5-D, 5-E or 5-F of the sentencing guidelines grid for drug crimes committed on or after July 1, 2012, and whose offense does not meet the requirements of K.S.A. 21-6824, and amendments thereto, prior to revocation of a nonprison sanction of a defendant whose offense is classified in grid blocks 4-E or 4-F of the sentencing guidelines grid for drug crimes committed prior to July 1, 2012, or in grid blocks 5-C, 5-D, 5-E or 5-F of the sentencing guidelines grid for drug crimes committed on or after July 1, 2012, and whose offense does not meet the requirements of K.S.A. 21-6824, and amendments thereto, or prior to revocation of a nonprison sanction of a defendant whose offense is classified in the presumptive nonprison grid block of either sentencing guideline grid or grid blocks 5-H, 5-I or 6-G of the sentencing guidelines grid for nondrug crimes, in grid blocks 3-E, 3-F, 3-G, 3-H or 3-I of the sentencing guidelines grid for drug crimes

committed prior to July 1, 2012, or in grid blocks 4-E, 4-F, 4-G, 4-H or 4-I of the sentencing guidelines grid for drug crimes committed on or after July 1, 2012, the court shall consider placement of the defendant in the Labette correctional conservation camp, conservation camps established by the secretary of corrections pursuant to K.S.A. 75-52,127, and amendments thereto, or a community intermediate sanction center. Pursuant to this subsection the defendant shall not be sentenced to imprisonment if space is available in a conservation camp or community intermediate sanction center and the defendant meets all of the conservation camp's or community intermediate sanction center's placement criteria unless the court states on the record the reasons for not placing the defendant in a conservation camp or community intermediate sanction center.

(h) In committing a defendant to the custody of the secretary of corrections, the court shall fix a term of confinement within the limits provided by law. In those cases where the law does not fix a term of confinement for the crime for which the defendant was convicted, the court shall fix the term of such confinement.

(i) In addition to any of the above, the court shall order the defendant to reimburse the state general fund for all or part of the expenditures by the state board of indigents' defense services to provide counsel and other defense services to the defendant. In determining the amount and method of payment of such sum, the court shall take account of the financial resources of the defendant and the nature of the burden that payment of such sum will impose. A defendant who has been required to pay such sum and who is not willfully in default in the payment thereof may at any time petition the court that sentenced the defendant to waive payment of such sum or any unpaid portion thereof. If it appears to the satisfaction of the court that payment of the amount due will impose manifest hardship on the defendant or the defendant's immediate family, the court may waive payment of all or part of the amount due or modify the method of payment. The amount of attorney fees to be included in the court order for reimbursement shall be the amount claimed by appointed counsel on the payment voucher for indigents' defense services or the amount prescribed by the board of indigents' defense services reimbursement tables as provided in K.S.A. 22-4522, and amendments thereto, whichever is less.

(j) This section shall not deprive the court of any authority conferred by any other Kansas statute to decree a forfeiture of property, suspend or cancel a license, remove a person from office or impose any other civil penalty as a result of conviction of crime.

(k) An application for or acceptance of probation or assignment to a community correctional services program shall not constitute an acquiescence in the judgment for purpose of appeal, and any convicted person

may appeal from such conviction, as provided by law, without regard to whether such person has applied for probation, suspended sentence or assignment to a community correctional services program.

(l) (1) The secretary of corrections is authorized to make direct placement to the Labette correctional conservation camp or a conservation camp established by the secretary pursuant to K.S.A. 75-52,127, and amendments thereto, of an inmate sentenced to the secretary's custody if the inmate:

(A) Has been sentenced to the secretary for a probation revocation, as a departure from the presumptive nonimprisonment grid block of either sentencing grid, for an offense that is classified in grid blocks 5-H, 5-I or 6-G of the sentencing guidelines grid for nondrug crimes, in grid blocks 3-E, 3-F, 3-G, 3-H or 3-I of the sentencing guidelines grid for drug crimes committed prior to July 1, 2012, in grid blocks 4-E, 4-F, 4-G, 4-H or 4-I of the sentencing guidelines grid for drug crimes committed on or after July 1, 2012, or for an offense that is classified in grid blocks 4-E or 4-F of the sentencing guidelines grid for drug crimes committed prior to July 1, 2012, or in grid blocks 5-C, 5-D, 5-E or 5-F of the sentencing guidelines grid for drug crimes committed on or after July 1, 2012, and such offense does not meet the requirements of K.S.A. 21-6824, and amendments thereto; and

(B) otherwise meets admission criteria of the camp.

(2) If the inmate successfully completes a conservation camp program, the secretary of corrections shall report such completion to the sentencing court and the county or district attorney. The inmate shall then be assigned by the court to six months of follow-up supervision conducted by the appropriate community corrections services program. The court may also order that supervision continue thereafter for the length of time authorized by K.S.A. 21-6608, and amendments thereto.

(m) When it is provided by law that a person shall be sentenced pursuant to K.S.A. 1993 Supp. 21-4628, prior to its repeal, the provisions of this section shall not apply.

(n) (1) Except as provided by K.S.A. 21-6630 and 21-6805(f), and amendments thereto, in addition to any of the above, for felony violations of K.S.A. 21-5706, and amendments thereto, the court shall require the defendant who meets the requirements established in K.S.A. 21-6824, and amendments thereto, to participate in a certified drug abuse treatment program, as provided in K.S.A. 75-52,144, and amendments thereto, including, but not limited to, an approved after-care plan. The amount of time spent participating in such program shall not be credited as service on the underlying prison sentence.

(2) If the defendant fails to participate in or has a pattern of intentional conduct that demonstrates the defendant's refusal to comply with

or participate in the treatment program, as established by judicial finding, the defendant shall be subject to sanction or revocation pursuant to the provisions of K.S.A. 22-3716, and amendments thereto. If the defendant's probation is revoked, the defendant shall serve the underlying prison sentence as established in K.S.A. 21-6805, and amendments thereto.

(A) Except as provided in subsection (n)(2)(B), for those offenders who are convicted on or after July 1, 2003, but prior to July 1, 2013, upon completion of the underlying prison sentence, the offender shall not be subject to a period of postrelease supervision.

(B) Offenders whose crime of conviction was committed on or after July 1, 2013, and whose probation is revoked pursuant to K.S.A. 22-3716(c), and amendments thereto, or whose underlying prison term expires while serving a sanction pursuant to K.S.A. 22-3716(c)(1), and amendments thereto, shall serve a period of postrelease supervision upon the completion of the underlying prison term.

(o) (1) Except as provided in paragraph (3), in addition to any other penalty or disposition imposed by law, upon a conviction for unlawful possession of a controlled substance or controlled substance analog in violation of K.S.A. 21-5706, and amendments thereto, in which the trier of fact makes a finding that the unlawful possession occurred while transporting the controlled substance or controlled substance analog in any vehicle upon a highway or street, the offender's driver's license or privilege to operate a motor vehicle on the streets and highways of this state shall be suspended for one year.

(2) Upon suspension of a license pursuant to this subsection, the court shall require the person to surrender the license to the court, which shall transmit the license to the division of motor vehicles of the department of revenue, to be retained until the period of suspension expires. At that time, the licensee may apply to the division for return of the license. If the license has expired, the person may apply for a new license, which shall be issued promptly upon payment of the proper fee and satisfaction of other conditions established by law for obtaining a license unless another suspension or revocation of the person's privilege to operate a motor vehicle is in effect.

(3) (A) In lieu of suspending the driver's license or privilege to operate a motor vehicle on the highways of this state of any person as provided in paragraph (1), the judge of the court in which such person was convicted may enter an order that places conditions on such person's privilege of operating a motor vehicle on the highways of this state, a certified copy of which such person shall be required to carry any time such person is operating a motor vehicle on the highways of this state. Any such order shall prescribe the duration of the conditions imposed, which in no event shall be for a period of more than one year.

(B) Upon entering an order restricting a person's license hereunder, the judge shall require such person to surrender such person's driver's license to the judge who shall cause it to be transmitted to the division of vehicles, together with a copy of the order. Upon receipt thereof, the division of vehicles shall issue without charge a driver's license, which shall indicate on its face that conditions have been imposed on such person's privilege of operating a motor vehicle and that a certified copy of the order imposing such conditions is required to be carried by the person for whom the license was issued any time such person is operating a motor vehicle on the highways of this state. If the person convicted is a nonresident, the judge shall cause a copy of the order to be transmitted to the division and the division shall forward a copy of it to the motor vehicle administrator of such person's state of residence. Such judge shall furnish to any person whose driver's license has had conditions imposed on it under this paragraph a copy of the order, which shall be recognized as a valid Kansas driver's license until such time as the division shall issue the restricted license provided for in this paragraph.

(C) Upon expiration of the period of time for which conditions are imposed pursuant to this subsection, the licensee may apply to the division for the return of the license previously surrendered by such licensee. In the event such license has expired, such person may apply to the division for a new license, which shall be issued immediately by the division upon payment of the proper fee and satisfaction of the other conditions established by law, unless such person's privilege to operate a motor vehicle on the highways of this state has been suspended or revoked prior thereto. If any person shall violate any of the conditions imposed under this paragraph, such person's driver's license or privilege to operate a motor vehicle on the highways of this state shall be revoked for a period of not less than 60 days nor more than one year by the judge of the court in which such person is convicted of violating such conditions.

(4) As used in this subsection, "highway" and "street" mean the same as *defined* in K.S.A. 8-1424 and 8-1473, and amendments thereto.

(p) In addition to any of the above, for any criminal offense that includes the domestic violence designation pursuant to K.S.A. 22-4616, and amendments thereto, the court shall require the defendant to: (1) Undergo a domestic violence offender assessment conducted by a certified batterer intervention program; and (2) follow all recommendations made by such program, unless otherwise ordered by the court or the department of corrections. The court may order a domestic violence offender assessment and any other evaluation prior to sentencing if the assessment or evaluation would assist the court in determining an appropriate sentence. The entity completing the assessment or evaluation shall provide the assessment or evaluation and recommendations to the court and the

court shall provide the domestic violence offender assessment to any entity responsible for supervising such defendant. A defendant ordered to undergo a domestic violence offender assessment shall be required to pay for the assessment and, unless otherwise ordered by the court or the department of corrections, for completion of all recommendations.

(q) In imposing a fine, the court may authorize the payment thereof in installments. In lieu of payment of any fine imposed, the court may order that the person perform community service specified by the court. The person shall receive a credit on the fine imposed in an amount equal to \$5 for each full hour spent by the person in the specified community service. The community service ordered by the court shall be required to be performed by the later of one year after the fine is imposed or one year after release from imprisonment or jail, or by an earlier date specified by the court. If by the required date the person performs an insufficient amount of community service to reduce to zero the portion of the fine required to be paid by the person, the remaining balance shall become due on that date. If conditional reduction of any fine is rescinded by the court for any reason, then pursuant to the court's order the person may be ordered to perform community service by one year after the date of such rescission or by an earlier date specified by the court. If by the required date the person performs an insufficient amount of community service to reduce to zero the portion of the fine required to be paid by the person, the remaining balance of the fine shall become due on that date. All credits for community service shall be subject to review and approval by the court.

(r) In addition to any other penalty or disposition imposed by law, for any defendant sentenced to imprisonment pursuant to K.S.A. 21-4643, prior to its repeal, or K.S.A. 21-6627, and amendments thereto, for crimes committed on or after July 1, 2006, the court shall order that the defendant be electronically monitored upon release from imprisonment for the duration of the defendant's natural life and that the defendant shall reimburse the state for all or part of the cost of such monitoring as determined by the prisoner review board.

(s) Whenever the court has released the defendant on probation pursuant to subsection (a)(3), the defendant's supervising court services officer, with the concurrence of the chief court services officer, may impose the violation sanctions as provided in K.S.A. 22-3716(c)(1)(B), and amendments thereto, without further order of the court, unless the defendant, after being apprised of the right to a revocation hearing before the court pursuant to K.S.A. 22-3716(b), and amendments thereto, refuses to waive such right.

(t) Whenever the court has assigned the defendant to a community correctional services program pursuant to subsection (a)(4), the de-

fendant's community corrections officer, with the concurrence of the community corrections director, may impose the violation sanctions as provided in K.S.A. 22-3716(c)(1)(B), and amendments thereto, without further order of the court unless the defendant, after being apprised of the right to a revocation hearing before the court pursuant to K.S.A. 22-3716(b), and amendments thereto, refuses to waive such right.

(u) In addition to any of the above, the court shall authorize an additional 18 days of confinement in a county jail to be reserved for sanctions as set forth in K.S.A. 22-3716(b)(3)(B), (b)(4) or (c)(1)(B), and amendments thereto.

(v) The amendments made to this section by section 1 of chapter 9 of the 2020 Session Laws of Kansas are procedural in nature and shall be construed and applied retroactively.

Sec. 3. K.S.A. 21-6416 and 21-6604 are hereby repealed.

Sec. 4. This act shall take effect and be in force from and after its publication in the statute book.

Governor's veto overridden.

(See Messages from the Governor)

### CERTIFICATE

In accordance with K.S.A. 45-304, it is certified that **HB 2583**, was not approved by the Governor on April 19, 2024. The bill was approved on April 29, 2024 by two-thirds of the members elected to the House of Representatives notwithstanding the objections of the Governor; was reconsidered by the Senate and approved on April 29, 2024 by two-thirds of the members elected to the Senate notwithstanding the objections, and the bill did pass and shall become law.

This certificate is made this 30<sup>th</sup> day of April 2024, by the President of the Senate and Secretary of the Senate and the Speaker of the House and Chief Clerk of the House.

Ty Masterson  
*President of the Senate*

Corey Carnahan  
*Secretary of the Senate*

Daniel R. Hawkins  
*Speaker of the House of Representatives*

Susan W. Kannarr  
*Chief Clerk of the House of Representatives*

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## CHAPTER 93

HOUSE BILL No. 2465  
(Amended by Chapter 100)

AN ACT concerning taxation; relating to adoption expenses; enacting the adoption savings account act; allowing individuals to establish adoption savings accounts with certain financial institutions; providing eligible expenses, requirements and restrictions for such accounts; requiring the secretary of revenue to adopt certain rules and regulations; granting nonexclusive marketing authority to the state treasurer; establishing addition and subtraction modifications for contributions to such accounts under the Kansas income tax act; increasing the income tax credit amount for adoption expenses; relating to pregnancy resource centers and residential maternity facilities; establishing an income, privilege and premium tax credit for contributions to eligible charitable organizations operating pregnancy centers or residential maternity facilities; providing for a sales tax exemption for purchases by pregnancy resource centers and residential maternity facilities; amending K.S.A. 79-32,202a and K.S.A. 2023 Supp. 79-32,117 and 79-3606 and repealing the existing sections.

*Be it enacted by the Legislature of the State of Kansas:*

New Section 1. The provisions of sections 1 through 7, and amendments thereto, shall be known and may be cited as the adoption savings account act.

New Sec. 2. As used in this act:

- (a) “Act” means the adoption savings account act.
- (b) “Account” or “adoption savings account” means an individual savings account established in accordance with the provisions of this act.
- (c) “Account holder” means an individual who establishes an account that is designated as an adoption savings account pursuant to the provisions of section 3, and amendments thereto, with a financial institution.
- (d) “Designated beneficiary” means the individual designated by an account holder pursuant to the provisions of section 3, and amendments thereto, as the individual whose eligible expenses are expected to be paid from the account for the adoption of a child.
- (e) “Eligible expenses” means:
  - (1) Reasonable fees for legal and other professional services rendered in connection with an adoption or placement for adoption not to exceed customary fees for similar services by professionals of equivalent experience and reputation where the services are performed;
  - (2) reasonable fees of a licensed child-placing agency;
  - (3) actual and necessary expenses incidental to the adoption or placement proceeding;
  - (4) actual medical expenses of the mother attributable to pregnancy and birth;
  - (5) actual medical expenses of the child; and
  - (6) reasonable living expenses of the mother that are incurred during or as a result of the pregnancy.



(f) “Financial institution” means any state or federally chartered bank, trust company, savings and loan association or credit union that is:

- (1) Authorized to do business in this state; and
- (2) insured by the federal deposit insurance corporation or the national credit union administration.

(g) “Secretary” means the secretary of revenue.

New Sec. 3. (a) On and after July 1, 2025, any individual may open an account with a financial institution and designate the account, in its entirety, as an adoption savings account to be used to pay or reimburse a designated beneficiary’s eligible expenses for the adoption of a child. An individual may be the account holder of multiple accounts and an individual may jointly own the account with another individual if such individuals file a joint income tax return. An account holder shall comply with the requirements of this act to be eligible for the modifications set forth in K.S.A. 79-32,117, and amendments thereto.

(b) (1) An account holder shall designate, not later than April 15 of the year following the taxable year during which the account is established, a prospective adoptive parent as the designated beneficiary of the account. Nothing in this section shall prohibit an account holder from designating such account holder as the designated beneficiary of an account. An account holder may change the designated beneficiary at any time, but no account shall have more than one designated beneficiary at any time. An individual may be designated as the designated beneficiary of more than one account if such accounts are held by separate account holders. No account holder shall be authorized to designate the same designated beneficiary on multiple accounts held by such account owner, except when opening certificates of deposit.

(2) The naming of a designated beneficiary shall not create a survivorship interest in the account for such designated beneficiary. In the event of the death of an account holder, the balance of such account shall be paid to the payable on death beneficiary in accordance with K.S.A. 9-1215, and amendments thereto, or, in the absence of a named payable on death beneficiary, in accordance with the provisions of the Kansas probate code.

(c) (1) The following limits apply to an account established pursuant to this act:

(A) The maximum contribution to an account in any tax year shall be \$6,000 for an individual and \$12,000 for a married couple filing a joint return;

(B) the maximum amount of all contributions into an account in all tax years shall be \$48,000 for an individual and \$96,000 for a married couple filing a joint return; and

(C) the maximum total amount in an account shall be \$100,000.

(2) If a limit in paragraph (1) is exceeded, then thereafter all interest or other income earned on the investment of moneys in an account shall be subject to the tax imposed by the Kansas income tax act.

(3) Moneys may remain in an account for an unlimited duration without the interest or income being subject to recapture or penalty.

(d) The account holder shall not use moneys in an account to pay expenses of administering the account, except that a service fee may be deducted from the account by a financial institution. The account holder shall be responsible for maintaining documentation for the account and for eligible expenses related to the designated beneficiary's adoption of a child.

New Sec. 4. (a) The moneys in an adoption savings account may be:

(1) Used for eligible expenses related to a designated beneficiary's adoption of a child;

(2) used for eligible expenses that would have qualified pursuant to paragraph (1) but the adoption was not completed;

(3) transferred to another newly created account;

(4) invested in certificates of deposit opened and designated as adoption savings accounts; and

(5) used to pay service fees assessed by the financial institution.

(b) Moneys withdrawn from an account shall be subject to recapture by the secretary in the tax year in which they were withdrawn if:

(1) At the time of the withdrawal, it has been less than a year since the first deposit in the account; or

(2) the moneys are used for any purpose other than the expenses or transactions authorized pursuant to subsection (a)(1).

(c) Moneys that are subject to recapture shall be an amount equal to the moneys withdrawn from an account and shall be added to the Kansas adjusted gross income pursuant to K.S.A. 79-32,117(b), and amendments thereto, of the account holder or, if the account holder is no longer living, the designated beneficiary. If any moneys are subject to recapture, the account holder shall pay a penalty in the following amounts:

(1) If the withdrawal of moneys occurred 10 or less years after the first deposit in the account, 5% of the amount subject to recapture; and

(2) if the withdrawal of moneys occurred more than 10 years after the first deposit in the account, 10% of the amount subject to recapture.

(d) The penalties provided in subsection (c) shall not apply if the withdrawn moneys are from an account after the death of the designated beneficiary, and the account holder did not designate a new designated beneficiary during the same tax year.

(e) If the account holder dies or, if the account is jointly owned and the account owners die, and the account does not have a surviving payable on death beneficiary, then all of the moneys in the account resulting from

contributions or income earned from assets in the account shall be subject to recapture in the tax year of the death or deaths pursuant to K.S.A. 79-32,117, and amendments thereto, but no penalty shall be assessed pursuant to subsection (c).

New Sec. 5. (a) The secretary shall establish forms for an account holder to annually report information about any accounts held by such account holder. An account holder shall annually file with the account holder's state income tax return all forms required by the secretary under this section, the form 1099 for the account issued by the financial institution and any other supporting documentation the secretary requires.

(b) Prior to July 1, 2025, the secretary shall adopt rules and regulations necessary to administer the provisions of this act.

New Sec. 6. (a) No financial institution shall be required to:

(1) Designate an account as an adoption savings account or designate the beneficiaries of an account in the financial institution's account contracts or systems or in any other way;

(2) track the use of moneys withdrawn from an account; or

(3) report any information to the department of revenue or any other governmental agency that is not otherwise required by law.

(b) No financial institution shall be responsible or liable for:

(1) Determining or ensuring that an account holder is eligible for a Kansas adjusted gross income modification pursuant to K.S.A. 79-32,117, and amendments thereto;

(2) determining or ensuring that moneys in the account are used for eligible expenses; or

(3) reporting or remitting taxes or penalties related to the use of account moneys.

(c) A financial institution may rely on such financial institution's account records for determining a payable on death beneficiary for an adoption savings account. If the payable on death beneficiary in a financial institution's account records conflicts with the designated beneficiary on any form required by the secretary pursuant to this act, the payable on death beneficiary in such financial institution's account records shall control.

New Sec. 7. The state treasurer may have nonexclusive authority to market the adoption savings account program to account holders and financial institutions throughout the state and may report on the marketing initiatives in the state treasurer's office annual report.

New Sec. 8. (a) This section shall be known and may be cited as the pregnancy resource act.

(b) As used in this section:

(1) "Eligible charitable organization" means an organization that is:

- (A) Exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;
  - (B) a nonprofit organization organized under the laws of this state; and
  - (C) (i) a member of an organization whose members are pregnancy centers or residential maternity care facilities based in the state; or
    - (ii) a pregnancy center or residential maternity facility that:
      - (a) Maintains a dedicated phone number for clients;
      - (b) maintains in this state its primary physical office, clinic or residential home that is open for clients for a minimum of 20 hours a week, excluding state holidays;
      - (c) offers services, at no cost to the client, for the express purpose of providing assistance to women in order to carry their pregnancy to term, encourage parenting or adoption, prevent abortion and promote healthy childbirth; and
      - (d) utilizes trained healthcare providers to perform any available medical procedures.
- (2) “Healthcare provider” means an individual licensed, registered or certified by the:
- (A) State board of healing arts;
  - (B) board of nursing; or
  - (C) behavioral sciences regulatory board.
- (c) (1) For taxable years commencing after December 31, 2023, a credit shall be allowed against the income, privilege or premium tax liability imposed upon a taxpayer pursuant to the Kansas income tax act, the privilege tax imposed upon any national banking association, state bank, trust company or savings and loan association pursuant to article 11 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, or the premiums tax and privilege fees imposed upon an insurance company pursuant to K.S.A. 40-252, and amendments thereto, in an amount equal to 70% of the total amount contributed during the taxable year by a taxpayer to an eligible charitable organization.
- (2) A contribution for which a credit is claimed must be a voluntary contribution and shall not be a payment for services rendered.
- (3) If the amount of such tax credit exceeds the taxpayer’s tax liability for such tax year, the taxpayer may carry over the amount that exceeds such tax liability for deduction from the taxpayer’s liability in the next succeeding tax year or years until the total amount of the tax credit has been deducted from tax liability, except that no such tax credit shall be carried over for deduction after the fifth tax year succeeding the tax year in which the contribution was made.
- (4) In no event shall the total amount of credits allowed under this section for contributions to a single eligible charitable organization exceed \$5,000,000 per tax year.

(5) The aggregate amount of credits claimed pursuant to this section shall not exceed \$10,000,000 per tax year.

(d) Taxpayers claiming a credit authorized by this section shall provide the name of the eligible charitable organization and the amount of the contribution to the department of revenue on forms provided by the department.

(e) An eligible charitable organization shall provide the department with a written certification pursuant to subsection (f) that it meets all criteria to be considered an eligible charitable organization. The organization shall also notify the department of any changes that may affect eligibility under this section.

(f) The eligible charitable organization's written certification must be signed by an officer of the organization under penalty of perjury. The written certification shall include the following:

(1) Verification of the organization's status under section 501(c)(3) of the federal internal revenue code of 1986;

(2) a statement that the organization does not provide, pay for, refer for or provide coverage of abortions and does not financially support, partner with or affiliate with any other entity that provides, pays for, refers for or provides coverage of abortions, including nonsurgical abortions and abortifacients;

(3) a statement that the organization maintains its principal office or presence in this state and that at least 50% of its clients claim to be residents of this state; and

(4) any other information that the department requires to administer this section.

(g) The department shall review each written certification and determine whether the organization meets all the criteria to be considered an eligible charitable organization and notify the organization of its determination. The department may also periodically request recertification from the organization. The department shall compile and make available to the public a list of eligible charitable organizations.

(h) Tax credits authorized by this section that are earned by a partnership, limited liability company, S corporation or other similar pass-through entity shall be allocated among all partners, members or shareholders, respectively, either in proportion to their ownership interest in such entity or as the partners, members or shareholders mutually agree as provided in an executed agreement.

(i) Prior to claiming any credit on a return, a taxpayer shall apply for credits with the department on forms prescribed by the department. In the application the taxpayer shall certify to the department the dollar amount of the contributions made or to be made during the calendar year. Within 30 days after the receipt of an application, the department

shall allocate credits based on the dollar amount of contributions as certified in the application. If the department cannot allocate the full amount of credits certified in the application due to the limit on the aggregate amount of credits that may be awarded under this section in a tax year, the department shall so notify the applicant within 30 days with the amount of credits, if any, that may be allocated to the applicant in the calendar year. Once the department has allocated credits to a taxpayer, if the contribution for which a credit is allocated has not been made as of the date of the allocation, then the contribution must be made not later than 90 days from the date of the allocation. If the contribution is not made within such time period, the allocation shall be cancelled and returned to the department for reallocation.

Sec. 9. K.S.A. 2023 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, except that the federal net operating loss deduction shall not be added to an individual's federal adjusted gross income for tax years beginning after December 31, 2016.

(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 ben-

efit 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. 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. 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 subsection (c)(xv) 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. 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. 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 subsection (c)(xiii), 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. 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. 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. 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. 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. 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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. 65-6731, and amendments thereto, for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 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. 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. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as a deduction for federal income tax purposes.

(xxvi) For all taxable years beginning after December 31, 2016, 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. 72-4357, and amendments thereto, and is also claimed as an itemized deduction for federal income tax purposes.

(xxvii) For all taxable years commencing after December 31, 2020, the amount deducted by reason of a carryforward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

(xxviii) For all taxable years beginning after December 31, 2021, the amount of any contributions to, or earnings from, a first-time home buyer savings account if distributions from the account were not used to pay for expenses or transactions authorized pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto, or were not held for the minimum length of time required pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving payable on death beneficiary pursuant to K.S.A. 2023 Supp. 58-4904(e), and amendments thereto.

(xxix) *For all taxable years beginning after December 31, 2024, the amount of any contributions to, or earnings from, an adoption savings account if distributions from the account were not used to pay for expenses or transactions authorized pursuant to section 4, and amendments thereto, or were not held for the minimum length of time required pursuant to section 4, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving payable on death beneficiary pursuant to section 4(e), and amendments thereto.*

(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. § 280C. 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. § 280C.

(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. 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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, 2017, the cumulative amounts not exceeding \$3,000, or \$6,000 for a married couple filing a joint return, for each designated beneficiary that are contributed to: (1) 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; or (2) an achieving a better life experience (ABLE) account established under the Kansas ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof pursuant to section 529A of the internal revenue code of 1986, as amended, for the purpose of saving private funds to support an individual with a disability. The terms and phrases used in this paragraph shall have the meaning respectively ascribed thereto by the provisions of K.S.A. 75-643 and 75-652, and amendments thereto, and the provisions of such sections 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, 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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, not including guaranteed payments as defined in section 707(c) of the federal internal revenue code and as reported to the taxpayer from federal schedule K-1, (form 1065-B), in box 9, code F or as reported to the taxpayer from federal schedule K-1, (form 1065) in box 4, 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.

(xxi) For all taxable years beginning after December 31, 2013, amounts equal to the unreimbursed travel, lodging and medical expenditures directly incurred by a taxpayer while living, or a dependent of the taxpayer while living, for the donation of one or more human organs of the taxpayer, or a dependent of the taxpayer, to another person for human organ transplantation. The expenses may be claimed as a subtraction modification provided for in this section to the extent the expenses are not already subtracted from the taxpayer's federal adjusted gross income. In no circumstances shall the subtraction modification provided for in this section for any individual, or a dependent, exceed \$5,000. As used in this section, "human organ" means all or part of a liver, pancreas, kidney, intestine, lung or bone marrow. The provisions of this paragraph shall take effect on the day the secretary of revenue certifies to the director of the budget that the cost for the department of revenue of modifications to the automated tax system for the purpose of implementing this paragraph will not exceed \$20,000.

(xxii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of net gain from the sale of: (1) Cattle and horses, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 24 months or more from the date of acquisition; and (2) other livestock, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 12 months or more from the date of acquisition. The subtraction from federal adjusted gross income shall be limited to the amount of the additions recognized under the provisions of subsection (b)(xix) attributable to the business in which the livestock sold had been used. As used in this paragraph, the term "livestock" shall not include poultry.

(xxiii) For all taxable years beginning after December 31, 2012, amounts received under either the Overland Park, Kansas police department retirement plan or the Overland Park, Kansas fire department retirement plan, both as established by the city of Overland Park, pursuant to the city's home rule authority.

(xxiv) For taxable years beginning after December 31, 2013, and ending before January 1, 2017, the net gain from the sale from Christmas trees grown in Kansas and held by the taxpayer for six years or more.

(xxv) For all taxable years commencing after December 31, 2020, 100% of global intangible low-taxed income under section 951A of the

federal internal revenue code of 1986, before any deductions allowed under section 250(a)(1)(B) of such code.

(xxvi) For all taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

(xxvii) For taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures shall be allowed to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

(xxviii) For all taxable years beginning after December 31, 2021: (1) The amount contributed to a first-time home buyer savings account pursuant to K.S.A. 2023 Supp. 58-4903, and amendments thereto, in an amount not to exceed \$3,000 for an individual or \$6,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in a first-time home buyer savings account.

(xxix) *For all taxable years beginning after December 31, 2024: (1) The amount contributed to an adoption savings account pursuant to section 3, and amendments thereto, in an amount not to exceed \$6,000 for an individual or \$12,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in an adoption savings account.*

(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.

Sec. 10. K.S.A. 79-32,202a is hereby amended to read as follows: 79-32,202a. (a) ~~(1) Commencing in For tax-year years 2014, and all tax years thereafter through 2023,~~ and in addition to the credit provided in subsection (b), there shall be allowed as a credit against the tax liability of a resident individual imposed under the Kansas income tax act an amount equal to: ~~(1)(A) 25% of the amount of the credit allowed against such taxpayer's federal income tax liability pursuant to section 23 of the federal internal revenue code determined without regard to subsection (c) of such section;~~ ~~(2) (B) in addition to subsection (a)(1)(A), 25% of the amount of such federal income tax credit, if the child adopted by the taxpayer was a resident of Kansas prior to such lawful adoption; and~~ ~~(3) (C) in addition to subsections (a)(1)(A) and (a)(2) (a)(1)(B), 25% of the amount of such~~



federal income tax credit, if the child adopted by the taxpayer is a child with special needs, as defined in section 23 of the federal internal revenue code, and the child was a resident of Kansas prior to such lawful adoption, for the taxable year in which such credit was claimed against the taxpayer's federal income tax liability.

(2) *For tax year 2024, and all tax years thereafter, and in addition to the credit provided in subsection (b), there shall be allowed as a credit against the tax liability of a resident individual imposed under the Kansas income tax act an amount equal to 100% of the amount of the credit allowed against such taxpayer's federal income tax liability pursuant to section 23 of the federal internal revenue code determined without regard to subsection (c) of such section for the taxable year in which such credit was claimed against the taxpayer's federal income tax liability.*

(b)—~~Commencing in~~ For tax year 2014, and all tax years thereafter, there shall be allowed as a credit against the tax liability of a resident individual imposed under the Kansas income tax act an amount equal to \$1,500 for the taxable year in which occurs the lawful adoption of a child in the custody of the secretary for children and families or a child with special needs, whether or not such individual is reimbursed for all or part of qualified adoption expenses or has received a public or private grant therefor. As used in this subsection, terms and phrases shall have the meanings ascribed thereto by the provisions of section 23 of the federal internal revenue code.

(c) The credit allowed by subsections (a) and (b) shall not exceed the amount of the tax imposed by K.S.A. 79-32,110, and amendments thereto, reduced by the sum of any other credits allowable pursuant to law. If the amount of such tax credit exceeds the taxpayer's income tax liability for such taxable year, the amount thereof ~~which~~ *that* exceeds such tax liability may be carried over for deduction from the taxpayer's income tax liability in the next succeeding taxable year or years until the total amount of the tax credits has been deducted from tax liability.

Sec. 11. K.S.A. 2023 Supp. 79-3606 is hereby amended to read as follows: 79-3606. The following shall be exempt from the tax imposed by this act:

(a) All sales of motor-vehicle fuel or other articles upon which a sales or excise tax has been paid, not subject to refund, under the laws of this state except cigarettes and electronic cigarettes as defined by K.S.A. 79-3301, and amendments thereto, including consumable material for such electronic cigarettes, cereal malt beverages and malt products as defined by K.S.A. 79-3817, and amendments thereto, including wort, liquid malt, malt syrup and malt extract, that is not subject to taxation under the provisions of K.S.A. 79-41a02, and amendments thereto, motor vehicles taxed pursuant to K.S.A. 79-5117, and amendments thereto, tires taxed



pursuant to K.S.A. 65-3424d, and amendments thereto, drycleaning and laundry services taxed pursuant to K.S.A. 65-34,150, and amendments thereto, and gross receipts from regulated sports contests taxed pursuant to the Kansas professional regulated sports act, and amendments thereto;

(b) all sales of tangible personal property or service, including the renting and leasing of tangible personal property, purchased directly by the state of Kansas, a political subdivision thereof, other than a school or educational institution, or purchased by a public or private nonprofit hospital, public hospital authority, nonprofit blood, tissue or organ bank or nonprofit integrated community care organization and used exclusively for state, political subdivision, hospital, public hospital authority, nonprofit blood, tissue or organ bank or nonprofit integrated community care organization purposes, except when: (1) Such state, hospital or public hospital authority is engaged or proposes to engage in any business specifically taxable under the provisions of this act and such items of tangible personal property or service are used or proposed to be used in such business; or (2) such political subdivision is engaged or proposes to engage in the business of furnishing gas, electricity or heat to others and such items of personal property or service are used or proposed to be used in such business;

(c) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly by a public or private elementary or secondary school or public or private nonprofit educational institution and used primarily by such school or institution for nonsectarian programs and activities provided or sponsored by such school or institution or in the erection, repair or enlargement of buildings to be used for such purposes. The exemption herein provided shall not apply to erection, construction, repair, enlargement or equipment of buildings used primarily for human habitation, except that such exemption shall apply to the erection, construction, repair, enlargement or equipment of buildings used for human habitation by the cerebral palsy research foundation of Kansas located in Wichita, Kansas, and multi community diversified services, incorporated, located in McPherson, Kansas;

(d) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any public or private nonprofit hospital or public hospital authority, public or private elementary or secondary school, a public or private nonprofit educational institution, state correctional institution including a privately constructed correctional institution contracted for state use and ownership, that would be exempt from taxation under the provisions of this act if purchased directly by such hospital or public hospital authority, school, educational institution or a state correctional institution; and all

sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state or district described in subsection (s), the total cost of which is paid from funds of such political subdivision or district and that would be exempt from taxation under the provisions of this act if purchased directly by such political subdivision or district. Nothing in this subsection or in the provisions of K.S.A. 12-3418, and amendments thereto, shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state or any such district. As used in this subsection, K.S.A. 12-3418 and 79-3640, and amendments thereto, "funds of a political subdivision" shall mean general tax revenues, the proceeds of any bonds and gifts or grants-in-aid. Gifts shall not mean funds used for the purpose of constructing, equipping, reconstructing, repairing, enlarging, furnishing or remodeling facilities that are to be leased to the donor. When any political subdivision of the state, district described in subsection (s), public or private nonprofit hospital or public hospital authority, public or private elementary or secondary school, public or private nonprofit educational institution, state correctional institution including a privately constructed correctional institution contracted for state use and ownership shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the political subdivision, district described in subsection (s), hospital or public hospital authority, school, educational institution or department of corrections concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. As an alternative to the foregoing procedure, any such contracting entity may apply to the secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant to rules and regulations adopted by the secretary establishing conditions and standards for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the

building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the political subdivision, district described in subsection (s), hospital or public hospital authority, school, educational institution or the contractor contracting with the department of corrections for a correctional institution concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(e) all sales of tangible personal property or services purchased by a contractor for the erection, repair or enlargement of buildings or other projects for the government of the United States, its agencies or instrumentalities, that would be exempt from taxation if purchased directly by the government of the United States, its agencies or instrumentalities. When the government of the United States, its agencies or instrumentalities shall contract for the erection, repair, or enlargement of any building or other project, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the government of the United States, its agencies or instrumentalities concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. As an alternative to the foregoing procedure, any such contracting entity may apply to the secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant to rules and regulations adopted by the secretary establishing conditions and standards for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee

or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(f) tangible personal property purchased by a railroad or public utility for consumption or movement directly and immediately in interstate commerce;

(g) sales of aircraft including remanufactured and modified aircraft sold to persons using directly or through an authorized agent such aircraft as certified or licensed carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States or any foreign government or sold to any foreign government or agency or instrumentality of such foreign government and all sales of aircraft for use outside of the United States and sales of aircraft repair, modification and replacement parts and sales of services employed in the remanufacture, modification and repair of aircraft;

(h) all rentals of nonsectarian textbooks by public or private elementary or secondary schools;

(i) the lease or rental of all films, records, tapes, or any type of sound or picture transcriptions used by motion picture exhibitors;

(j) meals served without charge or food used in the preparation of such meals to employees of any restaurant, eating house, dining car, hotel, drugstore or other place where meals or drinks are regularly sold to the public if such employees' duties are related to the furnishing or sale of such meals or drinks;

(k) any motor vehicle, semitrailer or pole trailer, as such terms are defined by K.S.A. 8-126, and amendments thereto, or aircraft sold and delivered in this state to a bona fide resident of another state, which motor vehicle, semitrailer, pole trailer or aircraft is not to be registered or based in this state and which vehicle, semitrailer, pole trailer or aircraft will not remain in this state more than 10 days;

(l) all isolated or occasional sales of tangible personal property, services, substances or things, except isolated or occasional sale of motor vehicles specifically taxed under the provisions of K.S.A. 79-3603(o), and amendments thereto;

(m) all sales of tangible personal property that become an ingredient or component part of tangible personal property or services produced, manufactured or compounded for ultimate sale at retail within or without the state of Kansas; and any such producer, manufacturer or compounder may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for use as

an ingredient or component part of the property or services produced, manufactured or compounded;

(n) all sales of tangible personal property that is consumed in the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, the treating of by-products or wastes derived from any such production process, the providing of services or the irrigation of crops for ultimate sale at retail within or without the state of Kansas; and any purchaser of such property may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for consumption in such production, manufacture, processing, mining, drilling, refining, compounding, treating, irrigation and in providing such services;

(o) all sales of animals, fowl and aquatic plants and animals, the primary purpose of which is use in agriculture or aquaculture, as defined in K.S.A. 47-1901, and amendments thereto, the production of food for human consumption, the production of animal, dairy, poultry or aquatic plant and animal products, fiber or fur, or the production of offspring for use for any such purpose or purposes;

(p) all sales of drugs dispensed pursuant to a prescription order by a licensed practitioner or a mid-level practitioner as defined by K.S.A. 65-1626, and amendments thereto. As used in this subsection, “drug” means a compound, substance or preparation and any component of a compound, substance or preparation, other than food and food ingredients, dietary supplements or alcoholic beverages, recognized in the official United States pharmacopeia, official homeopathic pharmacopoeia of the United States or official national formulary, and supplement to any of them, intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease or intended to affect the structure or any function of the body, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of drugs used in the performance or induction of an abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(q) all sales of insulin dispensed by a person licensed by the state board of pharmacy to a person for treatment of diabetes at the direction of a person licensed to practice medicine by the state board of healing arts;

(r) all sales of oxygen delivery equipment, kidney dialysis equipment, enteral feeding systems, prosthetic devices and mobility enhancing equipment prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry, and in addition to such sales, all sales of hearing aids, as defined by K.S.A. 74-5807(c), and amendments thereto, and repair and replacement parts therefor, including batteries, by a person licensed in the practice of dispensing and fitting hearing aids pursuant to the provisions of K.S.A. 74-5808, and amendments thereto. For the

purposes of this subsection: (1) “Mobility enhancing equipment” means equipment including repair and replacement parts to same, but does not include durable medical equipment, which is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle; is not generally used by persons with normal mobility; and does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer; and (2) “prosthetic device” means a replacement, corrective or supportive device including repair and replacement parts for same worn on or in the body to artificially replace a missing portion of the body, prevent or correct physical deformity or malfunction or support a weak or deformed portion of the body;

(s) except as provided in K.S.A. 82a-2101, and amendments thereto, all sales of tangible personal property or services purchased directly or indirectly by a groundwater management district organized or operating under the authority of K.S.A. 82a-1020 et seq., and amendments thereto, by a rural water district organized or operating under the authority of K.S.A. 82a-612, and amendments thereto, or by a water supply district organized or operating under the authority of K.S.A. 19-3501 et seq., 19-3522 et seq. or 19-3545, and amendments thereto, which property or services are used in the construction activities, operation or maintenance of the district;

(t) all sales of farm machinery and equipment or aquaculture machinery and equipment, repair and replacement parts therefor and services performed in the repair and maintenance of such machinery and equipment. For the purposes of this subsection the term “farm machinery and equipment or aquaculture machinery and equipment” shall include a work-site utility vehicle, as defined in K.S.A. 8-126, and amendments thereto, and is equipped with a bed or cargo box for hauling materials, and shall also include machinery and equipment used in the operation of Christmas tree farming but shall not include any passenger vehicle, truck, truck tractor, trailer, semitrailer or pole trailer, other than a farm trailer, as such terms are defined by K.S.A. 8-126, and amendments thereto. “Farm machinery and equipment” includes precision farming equipment that is portable or is installed or purchased to be installed on farm machinery and equipment. “Precision farming equipment” includes the following items used only in computer-assisted farming, ranching or aquaculture production operations: Soil testing sensors, yield monitors, computers, monitors, software, global positioning and mapping systems, guiding systems, modems, data communications equipment and any necessary mounting hardware, wiring and antennas. Each purchaser of farm machinery and equipment or aquaculture machinery and equipment exempted herein must certify in writing on the copy of the invoice or sales

ticket to be retained by the seller that the farm machinery and equipment or aquaculture machinery and equipment purchased will be used only in farming, ranching or aquaculture production. Farming or ranching shall include the operation of a feedlot and farm and ranch work for hire and the operation of a nursery;

(u) all leases or rentals of tangible personal property used as a dwelling if such tangible personal property is leased or rented for a period of more than 28 consecutive days;

(v) all sales of tangible personal property to any contractor for use in preparing meals for delivery to homebound elderly persons over 60 years of age and to homebound disabled persons or to be served at a group-sitting at a location outside of the home to otherwise homebound elderly persons over 60 years of age and to otherwise homebound disabled persons, as all or part of any food service project funded in whole or in part by government or as part of a private nonprofit food service project available to all such elderly or disabled persons residing within an area of service designated by the private nonprofit organization, and all sales of tangible personal property for use in preparing meals for consumption by indigent or homeless individuals whether or not such meals are consumed at a place designated for such purpose, and all sales of food products by or on behalf of any such contractor or organization for any such purpose;

(w) all sales of natural gas, electricity, heat and water delivered through mains, lines or pipes: (1) To residential premises for noncommercial use by the occupant of such premises; (2) for agricultural use and also, for such use, all sales of propane gas; (3) for use in the severing of oil; and (4) to any property which is exempt from property taxation pursuant to K.S.A. 79-201b, *Second* through *Sixth*. As used in this paragraph, "severing" means the same as defined in K.S.A. 79-4216(k), and amendments thereto. For all sales of natural gas, electricity and heat delivered through mains, lines or pipes pursuant to the provisions of subsection (w)(1) and (w)(2), the provisions of this subsection shall expire on December 31, 2005;

(x) all sales of propane gas, LP-gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant of residential premises occurring prior to January 1, 2006;

(y) all sales of materials and services used in the repairing, servicing, altering, maintaining, manufacturing, remanufacturing, or modification of railroad rolling stock for use in interstate or foreign commerce under authority of the laws of the United States;

(z) all sales of tangible personal property and services purchased directly by a port authority or by a contractor therefor as provided by the provisions of K.S.A. 12-3418, and amendments thereto;

(aa) all sales of materials and services applied to equipment that is transported into the state from without the state for repair, service, al-



teration, maintenance, remanufacture or modification and that is subsequently transported outside the state for use in the transmission of liquids or natural gas by means of pipeline in interstate or foreign commerce under authority of the laws of the United States;

(bb) all sales of used mobile homes or manufactured homes. As used in this subsection: (1) “Mobile homes” and “manufactured homes” mean the same as defined in K.S.A. 58-4202, and amendments thereto; and (2) “sales of used mobile homes or manufactured homes” means sales other than the original retail sale thereof;

(cc) all sales of tangible personal property or services purchased prior to January 1, 2012, except as otherwise provided, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business or retail business that meets the requirements established in K.S.A. 74-50,115, and amendments thereto, and the sale and installation of machinery and equipment purchased for installation at any such business or retail business, and all sales of tangible personal property or services purchased on or after January 1, 2012, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business that meets the requirements established in K.S.A. 74-50,115(e), and amendments thereto, and the sale and installation of machinery and equipment purchased for installation at any such business. When a person shall contract for the construction, reconstruction, enlargement or remodeling of any such business or retail business, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the owner of the business or retail business a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. As used in this subsection, “business” and “retail business” mean the same as defined in K.S.A. 74-50,114, and amendments thereto. Project exemption certificates that have been



previously issued under this subsection by the department of revenue pursuant to K.S.A. 74-50,115, and amendments thereto, but not including K.S.A. 74-50,115(e), and amendments thereto, prior to January 1, 2012, and have not expired will be effective for the term of the project or two years from the effective date of the certificate, whichever occurs earlier. Project exemption certificates that are submitted to the department of revenue prior to January 1, 2012, and are found to qualify will be issued a project exemption certificate that will be effective for a two-year period or for the term of the project, whichever occurs earlier;

(dd) all sales of tangible personal property purchased with food stamps issued by the United States department of agriculture;

(ee) all sales of lottery tickets and shares made as part of a lottery operated by the state of Kansas;

(ff) on and after July 1, 1988, all sales of new mobile homes or manufactured homes to the extent of 40% of the gross receipts, determined without regard to any trade-in allowance, received from such sale. As used in this subsection, “mobile homes” and “manufactured homes” mean the same as defined in K.S.A. 58-4202, and amendments thereto;

(gg) all sales of tangible personal property purchased in accordance with vouchers issued pursuant to the federal special supplemental food program for women, infants and children;

(hh) all sales of medical supplies and equipment, including durable medical equipment, purchased directly by a nonprofit skilled nursing home or nonprofit intermediate nursing care home, as defined by K.S.A. 39-923, and amendments thereto, for the purpose of providing medical services to residents thereof. This exemption shall not apply to tangible personal property customarily used for human habitation purposes. As used in this subsection, “durable medical equipment” means equipment including repair and replacement parts for such equipment, that can withstand repeated use, is primarily and customarily used to serve a medical purpose, generally is not useful to a person in the absence of illness or injury and is not worn in or on the body, but does not include mobility enhancing equipment as defined in subsection (r), oxygen delivery equipment, kidney dialysis equipment or enteral feeding systems;

(ii) all sales of tangible personal property purchased directly by a nonprofit organization for nonsectarian comprehensive multidiscipline youth development programs and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(jj) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly on behalf of a community-based facility for people with intellectual dis-

ability or mental health center organized pursuant to K.S.A. 19-4001 et seq., and amendments thereto, and licensed in accordance with the provisions of K.S.A. 39-2001 et seq., and amendments thereto, and all sales of tangible personal property or services purchased by contractors during the time period from July, 2003, through June, 2006, for the purpose of constructing, equipping, maintaining or furnishing a new facility for a community-based facility for people with intellectual disability or mental health center located in Riverton, Cherokee County, Kansas, that would have been eligible for sales tax exemption pursuant to this subsection if purchased directly by such facility or center. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(kk) (1) (A) all sales of machinery and equipment that are used in this state as an integral or essential part of an integrated production operation by a manufacturing or processing plant or facility;

(B) all sales of installation, repair and maintenance services performed on such machinery and equipment; and

(C) all sales of repair and replacement parts and accessories purchased for such machinery and equipment.

(2) For purposes of this subsection:

(A) “Integrated production operation” means an integrated series of operations engaged in at a manufacturing or processing plant or facility to process, transform or convert tangible personal property by physical, chemical or other means into a different form, composition or character from that in which it originally existed. Integrated production operations shall include: (i) Production line operations, including packaging operations; (ii) preproduction operations to handle, store and treat raw materials; (iii) post production handling, storage, warehousing and distribution operations; and (iv) waste, pollution and environmental control operations, if any;

(B) “production line” means the assemblage of machinery and equipment at a manufacturing or processing plant or facility where the actual transformation or processing of tangible personal property occurs;

(C) “manufacturing or processing plant or facility” means a single, fixed location owned or controlled by a manufacturing or processing business that consists of one or more structures or buildings in a contiguous area where integrated production operations are conducted to manufacture or process tangible personal property to be ultimately sold at retail. Such term shall not include any facility primarily operated for the purpose of conveying or assisting in the conveyance of natural gas, electricity, oil or water. A business may operate one or more manufacturing or processing plants or facilities at different locations to manufacture or process a single product of tangible personal property to be ultimately sold at retail;

(D) “manufacturing or processing business” means a business that utilizes an integrated production operation to manufacture, process, fabricate, finish or assemble items for wholesale and retail distribution as part of what is commonly regarded by the general public as an industrial manufacturing or processing operation or an agricultural commodity processing operation. (i) Industrial manufacturing or processing operations include, by way of illustration but not of limitation, the fabrication of automobiles, airplanes, machinery or transportation equipment, the fabrication of metal, plastic, wood or paper products, electricity power generation, water treatment, petroleum refining, chemical production, wholesale bottling, newspaper printing, ready mixed concrete production, and the remanufacturing of used parts for wholesale or retail sale. Such processing operations shall include operations at an oil well, gas well, mine or other excavation site where the oil, gas, minerals, coal, clay, stone, sand or gravel that has been extracted from the earth is cleaned, separated, crushed, ground, milled, screened, washed or otherwise treated or prepared before its transmission to a refinery or before any other wholesale or retail distribution. (ii) Agricultural commodity processing operations include, by way of illustration but not of limitation, meat packing, poultry slaughtering and dressing, processing and packaging farm and dairy products in sealed containers for wholesale and retail distribution, feed grinding, grain milling, frozen food processing, and grain handling, cleaning, blending, fumigation, drying and aeration operations engaged in by grain elevators or other grain storage facilities. (iii) Manufacturing or processing businesses do not include, by way of illustration but not of limitation, nonindustrial businesses whose operations are primarily retail and that produce or process tangible personal property as an incidental part of conducting the retail business, such as retailers who bake, cook or prepare food products in the regular course of their retail trade, grocery stores, meat lockers and meat markets that butcher or dress livestock or poultry in the regular course of their retail trade, contractors who alter, service, repair or improve real property, and retail businesses that clean, service or refurbish and repair tangible personal property for its owner;

(E) “repair and replacement parts and accessories” means all parts and accessories for exempt machinery and equipment, including, but not limited to, dies, jigs, molds, patterns and safety devices that are attached to exempt machinery or that are otherwise used in production, and parts and accessories that require periodic replacement such as belts, drill bits, grinding wheels, grinding balls, cutting bars, saws, refractory brick and other refractory items for exempt kiln equipment used in production operations;

(F) “primary” or “primarily” mean more than 50% of the time.

(3) For purposes of this subsection, machinery and equipment shall be deemed to be used as an integral or essential part of an integrated production operation when used to:

(A) Receive, transport, convey, handle, treat or store raw materials in preparation of its placement on the production line;

(B) transport, convey, handle or store the property undergoing manufacturing or processing at any point from the beginning of the production line through any warehousing or distribution operation of the final product that occurs at the plant or facility;

(C) act upon, effect, promote or otherwise facilitate a physical change to the property undergoing manufacturing or processing;

(D) guide, control or direct the movement of property undergoing manufacturing or processing;

(E) test or measure raw materials, the property undergoing manufacturing or processing or the finished product, as a necessary part of the manufacturer's integrated production operations;

(F) plan, manage, control or record the receipt and flow of inventories of raw materials, consumables and component parts, the flow of the property undergoing manufacturing or processing and the management of inventories of the finished product;

(G) produce energy for, lubricate, control the operating of or otherwise enable the functioning of other production machinery and equipment and the continuation of production operations;

(H) package the property being manufactured or processed in a container or wrapping in which such property is normally sold or transported;

(I) transmit or transport electricity, coke, gas, water, steam or similar substances used in production operations from the point of generation, if produced by the manufacturer or processor at the plant site, to that manufacturer's production operation; or, if purchased or delivered from off-site, from the point where the substance enters the site of the plant or facility to that manufacturer's production operations;

(J) cool, heat, filter, refine or otherwise treat water, steam, acid, oil, solvents or other substances that are used in production operations;

(K) provide and control an environment required to maintain certain levels of air quality, humidity or temperature in special and limited areas of the plant or facility, where such regulation of temperature or humidity is part of and essential to the production process;

(L) treat, transport or store waste or other byproducts of production operations at the plant or facility; or

(M) control pollution at the plant or facility where the pollution is produced by the manufacturing or processing operation.

(4) The following machinery, equipment and materials shall be deemed to be exempt even though it may not otherwise qualify as machinery and

equipment used as an integral or essential part of an integrated production operation: (A) Computers and related peripheral equipment that are utilized by a manufacturing or processing business for engineering of the finished product or for research and development or product design; (B) machinery and equipment that is utilized by a manufacturing or processing business to manufacture or rebuild tangible personal property that is used in manufacturing or processing operations, including tools, dies, molds, forms and other parts of qualifying machinery and equipment; (C) portable plants for aggregate concrete, bulk cement and asphalt including cement mixing drums to be attached to a motor vehicle; (D) industrial fixtures, devices, support facilities and special foundations necessary for manufacturing and production operations, and materials and other tangible personal property sold for the purpose of fabricating such fixtures, devices, facilities and foundations. An exemption certificate for such purchases shall be signed by the manufacturer or processor. If the fabricator purchases such material, the fabricator shall also sign the exemption certificate; (E) a manufacturing or processing business' laboratory equipment that is not located at the plant or facility, but that would otherwise qualify for exemption under subsection (3)(E); (F) all machinery and equipment used in surface mining activities as described in K.S.A. 49-601 et seq., and amendments thereto, beginning from the time a reclamation plan is filed to the acceptance of the completed final site reclamation.

(5) "Machinery and equipment used as an integral or essential part of an integrated production operation" shall not include:

(A) Machinery and equipment used for nonproduction purposes, including, but not limited to, machinery and equipment used for plant security, fire prevention, first aid, accounting, administration, record keeping, advertising, marketing, sales or other related activities, plant cleaning, plant communications and employee work scheduling;

(B) machinery, equipment and tools used primarily in maintaining and repairing any type of machinery and equipment or the building and plant;

(C) transportation, transmission and distribution equipment not primarily used in a production, warehousing or material handling operation at the plant or facility, including the means of conveyance of natural gas, electricity, oil or water, and equipment related thereto, located outside the plant or facility;

(D) office machines and equipment including computers and related peripheral equipment not used directly and primarily to control or measure the manufacturing process;

(E) furniture and other furnishings;

(F) buildings, other than exempt machinery and equipment that is permanently affixed to or becomes a physical part of the building, and any other part of real estate that is not otherwise exempt;

(G) building fixtures that are not integral to the manufacturing operation, such as utility systems for heating, ventilation, air conditioning, communications, plumbing or electrical;

(H) machinery and equipment used for general plant heating, cooling and lighting;

(I) motor vehicles that are registered for operation on public highways; or

(J) employee apparel, except safety and protective apparel that is purchased by an employer and furnished gratuitously to employees who are involved in production or research activities.

(6) Paragraphs (3) and (5) shall not be construed as exclusive listings of the machinery and equipment that qualify or do not qualify as an integral or essential part of an integrated production operation. When machinery or equipment is used as an integral or essential part of production operations part of the time and for nonproduction purposes at other times, the primary use of the machinery or equipment shall determine whether or not such machinery or equipment qualifies for exemption.

(7) The secretary of revenue shall adopt rules and regulations necessary to administer the provisions of this subsection;

(ll) all sales of educational materials purchased for distribution to the public at no charge by a nonprofit corporation organized for the purpose of encouraging, fostering and conducting programs for the improvement of public health, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such materials purchased by a nonprofit corporation which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(mm) all sales of seeds and tree seedlings; fertilizers, insecticides, herbicides, germicides, pesticides and fungicides; and services, purchased and used for the purpose of producing plants in order to prevent soil erosion on land devoted to agricultural use;

(nn) except as otherwise provided in this act, all sales of services rendered by an advertising agency or licensed broadcast station or any member, agent or employee thereof;

(oo) all sales of tangible personal property purchased by a community action group or agency for the exclusive purpose of repairing or weatherizing housing occupied by low-income individuals;

(pp) all sales of drill bits and explosives actually utilized in the exploration and production of oil or gas;

(qq) all sales of tangible personal property and services purchased by a nonprofit museum or historical society or any combination thereof, including a nonprofit organization that is organized for the purpose of stimulating public interest in the exploration of space by providing educational information, exhibits and experiences, that is exempt from federal

income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(rr) all sales of tangible personal property that will admit the purchaser thereof to any annual event sponsored by a nonprofit organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such tangible personal property purchased by a nonprofit organization which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(ss) all sales of tangible personal property and services purchased by a public broadcasting station licensed by the federal communications commission as a noncommercial educational television or radio station;

(tt) all sales of tangible personal property and services purchased by or on behalf of a not-for-profit corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the sole purpose of constructing a Kansas Korean War memorial;

(uu) all sales of tangible personal property and services purchased by or on behalf of any rural volunteer fire-fighting organization for use exclusively in the performance of its duties and functions;

(vv) all sales of tangible personal property purchased by any of the following organizations that are exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the following purposes, and all sales of any such property by or on behalf of any such organization for any such purpose:

(1) The American heart association, Kansas affiliate, inc. for the purposes of providing education, training, certification in emergency cardiac care, research and other related services to reduce disability and death from cardiovascular diseases and stroke;

(2) the Kansas alliance for the mentally ill, inc. for the purpose of advocacy for persons with mental illness and to education, research and support for their families;

(3) the Kansas mental illness awareness council for the purposes of advocacy for persons who are mentally ill and for education, research and support for them and their families;

(4) the American diabetes association Kansas affiliate, inc. for the purpose of eliminating diabetes through medical research, public education focusing on disease prevention and education, patient education including information on coping with diabetes, and professional education and training;

(5) the American lung association of Kansas, inc. for the purpose of eliminating all lung diseases through medical research, public education



including information on coping with lung diseases, professional education and training related to lung disease and other related services to reduce the incidence of disability and death due to lung disease;

(6) the Kansas chapters of the Alzheimer's disease and related disorders association, inc. for the purpose of providing assistance and support to persons in Kansas with Alzheimer's disease, and their families and caregivers;

(7) the Kansas chapters of the Parkinson's disease association for the purpose of eliminating Parkinson's disease through medical research and public and professional education related to such disease;

(8) the national kidney foundation of Kansas and western Missouri for the purpose of eliminating kidney disease through medical research and public and private education related to such disease;

(9) the heartstrings community foundation for the purpose of providing training, employment and activities for adults with developmental disabilities;

(10) the cystic fibrosis foundation, heart of America chapter, for the purposes of assuring the development of the means to cure and control cystic fibrosis and improving the quality of life for those with the disease;

(11) the spina bifida association of Kansas for the purpose of providing financial, educational and practical aid to families and individuals with spina bifida. Such aid includes, but is not limited to, funding for medical devices, counseling and medical educational opportunities;

(12) the CHWC, Inc., for the purpose of rebuilding urban core neighborhoods through the construction of new homes, acquiring and renovating existing homes and other related activities, and promoting economic development in such neighborhoods;

(13) the cross-lines cooperative council for the purpose of providing social services to low income individuals and families;

(14) the dreams work, inc., for the purpose of providing young adult day services to individuals with developmental disabilities and assisting families in avoiding institutional or nursing home care for a developmentally disabled member of their family;

(15) the KSDS, Inc., for the purpose of promoting the independence and inclusion of people with disabilities as fully participating and contributing members of their communities and society through the training and providing of guide and service dogs to people with disabilities, and providing disability education and awareness to the general public;

(16) the lyme association of greater Kansas City, Inc., for the purpose of providing support to persons with lyme disease and public education relating to the prevention, treatment and cure of lyme disease;

(17) the dream factory, inc., for the purpose of granting the dreams of children with critical and chronic illnesses;



(18) the Ottawa Suzuki strings, inc., for the purpose of providing students and families with education and resources necessary to enable each child to develop fine character and musical ability to the fullest potential;

(19) the international association of lions clubs for the purpose of creating and fostering a spirit of understanding among all people for humanitarian needs by providing voluntary services through community involvement and international cooperation;

(20) the Johnson county young matrons, inc., for the purpose of promoting a positive future for members of the community through volunteerism, financial support and education through the efforts of an all volunteer organization;

(21) the American cancer society, inc., for the purpose of eliminating cancer as a major health problem by preventing cancer, saving lives and diminishing suffering from cancer, through research, education, advocacy and service;

(22) the community services of Shawnee, inc., for the purpose of providing food and clothing to those in need;

(23) the angel babies association, for the purpose of providing assistance, support and items of necessity to teenage mothers and their babies; and

(24) the Kansas fairgrounds foundation for the purpose of the preservation, renovation and beautification of the Kansas state fairgrounds;

(ww) all sales of tangible personal property purchased by the habitat for humanity for the exclusive use of being incorporated within a housing project constructed by such organization;

(xx) all sales of tangible personal property and services purchased by a nonprofit zoo that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, or on behalf of such zoo by an entity itself exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986 contracted with to operate such zoo and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo that would be exempt from taxation under the provisions of this section if purchased directly by such nonprofit zoo or the entity operating such zoo. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo. When any nonprofit zoo shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project in-

volved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the nonprofit zoo concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the nonprofit zoo concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(yy) all sales of tangible personal property and services purchased by a parent-teacher association or organization, and all sales of tangible personal property by or on behalf of such association or organization;

(zz) all sales of machinery and equipment purchased by over-the-air, free access radio or television station that is used directly and primarily for the purpose of producing a broadcast signal or is such that the failure of the machinery or equipment to operate would cause broadcasting to cease. For purposes of this subsection, machinery and equipment shall include, but not be limited to, that required by rules and regulations of the federal communications commission, and all sales of electricity which are essential or necessary for the purpose of producing a broadcast signal or is such that the failure of the electricity would cause broadcasting to cease;

(aaa) all sales of tangible personal property and services purchased by a religious organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and used exclusively for religious purposes, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing,

equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after July 1, 1998, but prior to the effective date of this act upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director

shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(bbb) all sales of food for human consumption by an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, pursuant to a food distribution program that offers such food at a price below cost in exchange for the performance of community service by the purchaser thereof;

(ccc) on and after July 1, 1999, all sales of tangible personal property and services purchased by a primary care clinic or health center the primary purpose of which is to provide services to medically underserved individuals and families, and that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center that would be exempt from taxation under the provisions of this section if purchased directly by such clinic or center, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such tangible personal property and services purchased by a primary care clinic or health center which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center. When any such clinic or center shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such clinic or center concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the

sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such clinic or center concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(ddd) on and after January 1, 1999, and before January 1, 2000, all sales of materials and services purchased by any class II or III railroad as classified by the federal surface transportation board for the construction, renovation, repair or replacement of class II or III railroad track and facilities used directly in interstate commerce. In the event any such track or facility for which materials and services were purchased sales tax exempt is not operational for five years succeeding the allowance of such exemption, the total amount of sales tax that would have been payable except for the operation of this subsection shall be recouped in accordance with rules and regulations adopted for such purpose by the secretary of revenue;

(eee) on and after January 1, 1999, and before January 1, 2001, all sales of materials and services purchased for the original construction, reconstruction, repair or replacement of grain storage facilities, including railroad sidings providing access thereto;

(fff) all sales of material handling equipment, racking systems and other related machinery and equipment that is used for the handling, movement or storage of tangible personal property in a warehouse or distribution facility in this state; all sales of installation, repair and maintenance services performed on such machinery and equipment; and all sales of repair and replacement parts for such machinery and equipment. For purposes of this subsection, a warehouse or distribution facility means a single, fixed location that consists of buildings or structures in a contiguous area where storage or distribution operations are conducted that are separate and apart from the business' retail operations, if any, and that do not otherwise qualify for exemption as occurring at a manufacturing or processing plant or facility. Material handling and storage equipment shall include aeration, dust control, cleaning, handling and other such

equipment that is used in a public grain warehouse or other commercial grain storage facility, whether used for grain handling, grain storage, grain refining or processing, or other grain treatment operation;

(ggg) all sales of tangible personal property and services purchased by or on behalf of the Kansas academy of science, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and used solely by such academy for the preparation, publication and dissemination of education materials;

(hhh) all sales of tangible personal property and services purchased by or on behalf of all domestic violence shelters that are member agencies of the Kansas coalition against sexual and domestic violence;

(iii) all sales of personal property and services purchased by an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and such personal property and services are used by any such organization in the collection, storage and distribution of food products to nonprofit organizations that distribute such food products to persons pursuant to a food distribution program on a charitable basis without fee or charge, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities used for the collection and storage of such food products for any such organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated

in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after July 1, 2005, but prior to the effective date of this act upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(jjj) all sales of dietary supplements dispensed pursuant to a prescription order by a licensed practitioner or a mid-level practitioner as defined by K.S.A. 65-1626, and amendments thereto. As used in this subsection, "dietary supplement" means any product, other than tobacco, intended to supplement the diet that: (1) Contains one or more of the following dietary ingredients: A vitamin, a mineral, an herb or other botanical, an amino acid, a dietary substance for use by humans to supplement the diet by increasing the total dietary intake or a concentrate, metabolite, constituent, extract or combination of any such ingredient; (2) is intended for ingestion in tablet, capsule, powder, softgel, gelcap or liquid form, or if not intended for ingestion, in such a form, is not represented as conventional food and is not represented for use as a sole item of a meal or of the diet; and (3) is required to be labeled as a dietary supplement, identifiable by the supplemental facts box found on the label and as required pursuant to 21 C.F.R. § 101.36;

(lll) all sales of tangible personal property and services purchased by special olympics Kansas, inc. for the purpose of providing year-round



sports training and athletic competition in a variety of olympic-type sports for individuals with intellectual disabilities by giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy and participate in a sharing of gifts, skills and friendship with their families, other special olympics athletes and the community, and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization;

(mmm) all sales of tangible personal property purchased by or on behalf of the Marillac center, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing psycho-social-biological and special education services to children, and all sales of any such property by or on behalf of such organization for such purpose;

(nnn) all sales of tangible personal property and services purchased by the west Sedgwick county-sunrise rotary club and sunrise charitable fund for the purpose of constructing a boundless playground which is an integrated, barrier free and developmentally advantageous play environment for children of all abilities and disabilities;

(ooo) all sales of tangible personal property by or on behalf of a public library serving the general public and supported in whole or in part with tax money or a not-for-profit organization whose purpose is to raise funds for or provide services or other benefits to any such public library;

(ppp) all sales of tangible personal property and services purchased by or on behalf of a homeless shelter that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal income tax code of 1986, and used by any such homeless shelter to provide emergency and transitional housing for individuals and families experiencing homelessness, and all sales of any such property by or on behalf of any such homeless shelter for any such purpose;

(qqq) all sales of tangible personal property and services purchased by TLC for children and families, inc., hereinafter referred to as TLC, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and such property and services are used for the purpose of providing emergency shelter and treatment for abused and neglected children as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of TLC for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for TLC for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by TLC. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equip-



ment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for TLC. When TLC contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to TLC a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, TLC shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(rrr) all sales of tangible personal property and services purchased by any county law library maintained pursuant to law and sales of tangible personal property and services purchased by an organization that would have been exempt from taxation under the provisions of this subsection if purchased directly by the county law library for the purpose of providing legal resources to attorneys, judges, students and the general public, and all sales of any such property by or on behalf of any such county law library;

(sss) all sales of tangible personal property and services purchased by catholic charities or youthville, hereinafter referred to as charitable family providers, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and

which such property and services are used for the purpose of providing emergency shelter and treatment for abused and neglected children as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of charitable family providers for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for charitable family providers for any such purpose which would be exempt from taxation under the provisions of this section if purchased directly by charitable family providers. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for charitable family providers. When charitable family providers contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to charitable family providers a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, charitable family providers shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(ttt) all sales of tangible personal property or services purchased by a contractor for a project for the purpose of restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility owned by a nonprofit museum that has been granted an exemption pursuant to subsection (qq), which such home or facility is located in a city that has been designated as a qualified hometown pursuant to the provisions of K.S.A. 75-5071 et seq., and amendments thereto, and which such project is related to the purposes of K.S.A. 75-5071 et seq., and amendments thereto, and that would be exempt from taxation under the provisions of this section if purchased directly by such nonprofit museum. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility for any such nonprofit museum. When any such nonprofit museum shall contract for the purpose of restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such nonprofit museum a sworn statement on a form to be provided by the director of taxation that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in a home or facility or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such nonprofit museum shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon

conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(uuu) all sales of tangible personal property and services purchased by Kansas children's service league, hereinafter referred to as KCSL, which is exempt from federal income taxation pursuant to section 501(c) (3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of providing for the prevention and treatment of child abuse and maltreatment as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of KCSL for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for KCSL for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by KCSL. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for KCSL. When KCSL contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to KCSL a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, KCSL shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate

is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(vvv) all sales of tangible personal property or services, including the renting and leasing of tangible personal property or services, purchased by jazz in the woods, inc., a Kansas corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing jazz in the woods, an event benefiting children-in-need and other nonprofit charities assisting such children, and all sales of any such property by or on behalf of such organization for such purpose;

(www) all sales of tangible personal property purchased by or on behalf of the Frontenac education foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing education support for students, and all sales of any such property by or on behalf of such organization for such purpose;

(xxx) all sales of personal property and services purchased by the booth theatre foundation, inc., an organization, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such personal property and services are used by any such organization in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling of the booth theatre, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling the booth theatre for such organization, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director

of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after January 1, 2007, but prior to the effective date of this act upon the gross receipts received from any sale which would have been exempted by the provisions of this subsection had such sale occurred after the effective date of this act shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(yyy) all sales of tangible personal property and services purchased by TLC charities foundation, inc., hereinafter referred to as TLC charities, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of encouraging private philanthropy to further the vision, values, and goals of TLC for children and families, inc.; and all sales of such property and services by or on behalf of TLC charities for any such purpose and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for TLC charities for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by TLC

charities. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for TLC charities. When TLC charities contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to TLC charities a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be incorporated into the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, TLC charities shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(zzz) all sales of tangible personal property purchased by the rotary club of shawnee foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, as amended, used for the purpose of providing contributions to community service organizations and scholarships;

(aaaa) all sales of personal property and services purchased by or on behalf of victory in the valley, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing a cancer support group and services for persons with cancer, and all sales of any such property by or on behalf of any such organization for any such purpose;



(bbbb) all sales of entry or participation fees, charges or tickets by Guadalupe health foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for such organization's annual fundraising event which purpose is to provide health care services for uninsured workers;

(cccc) all sales of tangible personal property or services purchased by or on behalf of wayside waifs, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing such organization's annual fundraiser, an event whose purpose is to support the care of homeless and abandoned animals, animal adoption efforts, education programs for children and efforts to reduce animal over-population and animal welfare services, and all sales of any such property, including entry or participation fees or charges, by or on behalf of such organization for such purpose;

(dddd) all sales of tangible personal property or services purchased by or on behalf of goodwill industries or Easter seals of Kansas, inc., both of which are exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing education, training and employment opportunities for people with disabilities and other barriers to employment;

(eeee) all sales of tangible personal property or services purchased by or on behalf of all American beef battalion, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of educating, promoting and participating as a contact group through the beef cattle industry in order to carry out such projects that provide support and morale to members of the United States armed forces and military services;

(ffff) all sales of tangible personal property and services purchased by sheltered living, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of providing residential and day services for people with developmental disabilities or intellectual disability, or both, and all sales of any such property by or on behalf of sheltered living, inc., for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of rehabilitating, constructing, maintaining, repairing, enlarging, furnishing or remodeling homes and facilities for sheltered living, inc., for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by sheltered living, inc. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such homes and facilities for sheltered living, inc. When sheltered living, inc., contracts



for the purpose of rehabilitating, constructing, maintaining, repairing, enlarging, furnishing or remodeling such homes and facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to sheltered living, inc., a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, sheltered living, inc., shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(gggg) all sales of game birds for which the primary purpose is use in hunting;

(hhhh) all sales of tangible personal property or services purchased on or after July 1, 2014, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business identified under the North American industry classification system (NAICS) subsectors 1123, 1124, 112112, 112120 or 112210, and the sale and installation of machinery and equipment purchased for installation at any such business. The exemption provided in this subsection shall not apply to projects that have actual total costs less than \$50,000. When a person contracts for the construction, reconstruction, enlargement or remodeling of any such business, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may

purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to the owner of the business a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor of the contractor, who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(iiii) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for Wichita children's home for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by Wichita children's home. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for Wichita children's home. When Wichita children's home contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to Wichita children's home a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the

close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, Wichita children's home shall be liable for the tax on all materials purchased for the project, and upon payment, it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(jjjj) all sales of tangible personal property or services purchased by or on behalf of the beacon, inc., that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing those desiring help with food, shelter, clothing and other necessities of life during times of special need;

(kkkk) all sales of tangible personal property and services purchased by or on behalf of reaching out from within, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of sponsoring self-help programs for incarcerated persons that will enable such incarcerated persons to become role models for non-violence while in correctional facilities and productive family members and citizens upon return to the community;

(llll) all sales of tangible personal property and services purchased by Gove county healthcare endowment foundation, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of constructing and equipping an airport in Quinter, Kansas, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing and equipping an airport in Quinter, Kansas, for such organization, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing or equipping of facilities for such organization. When such organization shall contract for the purpose of constructing or equipping an airport in Quinter, Kansas, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such organiza-

tion concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation no later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. The provisions of this subsection shall expire and have no effect on and after July 1, 2019;

(mmmm) all sales of gold or silver coins; and palladium, platinum, gold or silver bullion. For the purposes of this subsection, "bullion" means bars, ingots or commemorative medallions of gold, silver, platinum, palladium, or a combination thereof, for which the value of the metal depends on its content and not the form;

(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;

(oooo) all sales of tangible personal property or services purchased for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a qualified business facility by a qualified firm or qualified supplier that meets the requirements established in K.S.A. 2023 Supp. 74-50,312 and 74-50,319, and amendments thereto, and that has been approved for a project exemption certificate by the secretary of commerce, and the sale and installation of machinery and equipment purchased by such qualified firm or qualified supplier for installation at any

such qualified business facility. When a person shall contract for the construction, reconstruction, enlargement or remodeling of any such qualified business facility, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to the owner of the qualified firm or qualified supplier a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. As used in this subsection, “qualified business facility,” “qualified firm” and “qualified supplier” mean the same as defined in K.S.A. 2023 Supp. 74-50,311, and amendments thereto;

(pppp) (1) all sales of tangible personal property or services purchased by a not-for-profit corporation that is designated as an area agency on aging by the secretary for aging and disabilities services and is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code for the purpose of coordinating and providing seniors and those living with disabilities with services that promote person-centered care, including home-delivered meals, congregate meal settings, long-term case management, transportation, information, assistance and other preventative and intervention services to help service recipients remain in their homes and communities or for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for such area agency on aging; and

(2) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for an area agency on aging that would be exempt from taxation under the provisions of this section if purchased directly by such area agency on aging. Nothing in this paragraph shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing

or remodeling facilities for an area agency on aging. When an area agency on aging contracts for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and such contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such area agency on aging a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the area agency on aging concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof, the area agency on aging may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto; ~~and~~

(qqqq) all sales of tangible personal property or services purchased by Kansas suicide prevention HQ, inc., 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 bringing suicide prevention training and awareness to communities across the state; *and*

(rrrr) (1) *All sales of tangible personal property or services purchased by a pregnancy resource center or residential maternity facility.*

(2) *As used in this subsection, "pregnancy resource center" or "residential maternity facility" means an organization that is:*

(A) *Exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;*

- (B) *a nonprofit organization organized under the laws of this state; and*
- (C) *a pregnancy resource center or residential maternity facility that:*
- (i) *Maintains a dedicated phone number for clients;*
  - (ii) *maintains in this state its primary physical office, clinic or residential home that is open for clients for a minimum of 20 hours per week, excluding state holidays;*
  - (iii) *offers services, at no cost to the client, for the express purpose of providing assistance to women in order to carry their pregnancy to term, encourage parenting or adoption, prevent abortion and promote healthy childbirth; and*
  - (iv) *utilizes trained healthcare providers, as defined by section 8, and amendments thereto, to perform any available medical procedures.*

Sec. 12. K.S.A. 79-32,202a and K.S.A. 2023 Supp. 79-32,117 and 79-3606 are hereby repealed.

Sec. 13. This act shall take effect and be in force from and after its publication in the statute book.

Governor's veto overridden.

(See Messages from the Governor)

### CERTIFICATE

In accordance with K.S.A. 45-304, it is certified that **HB 2465**, was not approved by the Governor on April 19, 2024. The bill was approved on April 29, 2024 by two-thirds of the members elected to the House of Representatives notwithstanding the objections of the Governor; was reconsidered by the Senate and approved on April 29, 2024 by two-thirds of the members elected to the Senate notwithstanding the objections, and the bill did pass and shall become law.

This certificate is made this 30<sup>th</sup> day of April 2024, by the President of the Senate and Secretary of the Senate and the Speaker of the House and Chief Clerk of the House.

Ty Masterson  
*President of the Senate*

Corey Carnahan  
*Secretary of the Senate*

Daniel R. Hawkins  
*Speaker of the House of Representatives*

Susan W. Kannarr  
*Chief Clerk of the House of Representatives*

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## CHAPTER 94

## HOUSE BILL No. 2098

AN ACT concerning sales and compensating use tax; relating to motor vehicles; providing for a deduction for calculating tax owed when selling a motor vehicle that is purchased within 120 days of the sale of another vehicle; providing an exemption for certain purchases by disabled veterans of the armed forces of the United States; excluding manufacturers' coupons from the sales or selling price; providing exemptions for custom meat processing services, purchases for the construction or repair of buildings used for human habitation by the Kansas state school for the blind and the Kansas state school for the deaf, certain purchases by doorstep inc., exploration place, inc., Kansas children's discovery center, inc. and the Kansas fairgrounds foundation; providing for a sales tax exemption for sales of property and services used in the provision of communications services; amending K.S.A. 12-199 and K.S.A. 2023 Supp. 79-3602 and 79-3606 and repealing the existing sections; also repealing K.S.A. 2023 Supp. 79-3602c.

*Be it enacted by the Legislature of the State of Kansas:*

New Section 1. (a) On and after July 1, 2026, notwithstanding any provision of law to the contrary, all sales of tangible personal property or services, except sales of motor vehicles, alcoholic beverages, tobacco, electronic cigarettes as defined by K.S.A. 79-3301, and amendments thereto, and consumable material as defined by K.S.A. 79-3399, and amendments thereto, for such electronic cigarettes, to persons who are residents of this state and have been honorably discharged from active service in any branch of the armed forces of the United States and who are certified by the United States department of veterans affairs or its successor to have a 100% disability or be deemed totally disabled or unemployable, provided that the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service, shall be exempt from the tax imposed by the Kansas retailers' sales tax act. Sales of items or services for the benefit of the eligible person, as provided by this section, that are purchased on behalf of such eligible person by a spouse or by a member of the household in which the eligible person resides and who is authorized to make purchases on the eligible person's behalf shall also be exempt for purposes of this section. The surviving spouse of an eligible person who was receiving an exemption pursuant to this section at the time of such person's death shall be eligible to continue to receive such exemption until the surviving spouse remarries. This exemption shall apply only to such property and services that are used or will be used for the personal use of the eligible person or such person's spouse or surviving spouse and not used for the production of income.

(b) Sales qualifying for the exemption authorized by this section shall not exceed \$24,000 per year per eligible person.

(c) Prior to claiming any such exemption, an eligible person claiming an exemption pursuant to this section shall apply to and obtain from



the secretary of revenue a veteran exemption identification number. The secretary shall prescribe the application form for such number, and such eligible person shall provide with the application information sufficient to establish that such eligible person qualifies for the sales tax exemption. The department of revenue shall also provide to each qualifying eligible person an exemption certificate in the form of a driver's-license-size card that includes the veteran exemption identification number of such eligible person and any other information necessary to prove eligibility to any retailer. Such eligible person shall present the exemption certificate card or enter the issued identification number on any exemption certificate presented to any retailer when claiming the sales tax exemption on any qualifying purchases.

(d) Upon request of the secretary, an eligible person asserting or claiming the exemption authorized by this section shall provide a statement, executed under oath, that the total sales amounts for which the exemption is applicable have not exceeded the individual taxpayer's yearly limit prescribed by this section. If the amount of such exempt sales exceeds such prescribed limit, the sales tax in excess of the authorized amount shall be treated as a direct sales tax liability and may be recovered by the department of revenue in the same manner as provided by the Kansas retailers' sales tax act.

(e) This section shall be a part of and supplemental to the Kansas retailers' sales tax act.

New Sec. 2. (a) When a used motor vehicle is sold on or after January 1, 2025, by an individual instead of being traded in as partial payment on the sale of a new or used motor vehicle, and the individual purchases a new or used vehicle of greater value within 120 days before or after such sale, the tax imposed by the Kansas retailers' sales tax act pursuant to K.S.A. 79-3601 et seq., and amendments thereto, or the Kansas compensating tax pursuant to K.S.A. 79-3701 et seq., and amendments thereto, shall be paid on the amount of total consideration paid for the new or used vehicle purchased by such individual that exceeds the amount received by such individual from such sale of the used motor vehicle. In the event that the consideration paid for the purchased vehicle is equal to or less than the amount received from the sale of the used motor vehicle, then the individual shall not owe any sales or compensating use tax.

(b) For purposes of subsection (a), the individual may either:

(1) Provide to the county treasurer the completed bills of sale for the vehicle sold and the vehicle purchased at the time that the purchased vehicle is registered. The county treasurer shall collect the tax on the amount prescribed under subsection (a); or

(2) apply to the department of revenue if taxes have already been paid on the purchased vehicle for a refund of the amount of tax paid by the

individual that exceeds the tax amount owed pursuant to subsection (a) by providing both the completed bills of sale for the vehicle sold and the vehicle purchased.

(c) (1) The deduction provided by this section shall not be allowed unless the taxpayer claiming the deduction provides a copy of the bills of sale required pursuant to subsection (b), and such bills of sale are on department of revenue form TR-312 or, at a minimum, include information necessary to tie the specific purchase transaction to the related sale transaction including, but not limited to, the:

- (A) Seller's printed name and address;
- (B) buyer's printed name and address;
- (C) year, make and vehicle identification number of the vehicle;
- (D) sale price and date of sale of the vehicle; and
- (E) signatures of the seller and the buyer and the date signed.

(2) The sale price, date of sale and the name of at least one buyer and seller listed on the bill of sale must match the information entered in the assignment of title on the back of the certificate of title.

(3) If the taxpayer claiming such deduction fails to provide such signed bills of sale, the tax shall be due on the total consideration paid for the new or used vehicle.

(d) The department of revenue shall issue a refund pursuant to subsection (b)(2) from the sales tax refund fund for any valid claims filed within three years from the date of the purchase of the replacement vehicle.

(e) The director of vehicles shall prescribe forms for compliance with this section.

(f) As used in this section, "consideration paid" means the amount paid after any rebate or discount.

Sec. 3. K.S.A. 12-199 is hereby amended to read as follows: 12-199. (a) *Except as otherwise provided by section 2, and amendments thereto*, a compensating use tax for the privilege of using or storing within a city or county any vehicle ~~which~~ *that* is required to be registered under the provisions of article 1 of chapter 8 of the Kansas Statutes Annotated, and amendments thereto, and ~~which~~ *that* is purchased within this state but without the local retailers' sales taxing jurisdiction of such city or county, is hereby imposed by every city or county imposing a retailers' sales tax. The rate of any such tax shall be equal to the difference between the aggregate rate of all local retailers' sales tax rates imposed by all local retailers sales taxing jurisdictions of the situs of such vehicle less the aggregate rate of all local retailers' sales tax rates imposed by all local retailers' sales taxing jurisdictions of the situs of the purchase of such vehicle. Except as otherwise provided in this section, any city or county imposing a compensating use tax is prohibited from administering such tax locally, but shall utilize the services of the state

department of revenue to administer and enforce such tax. All laws and rules and regulations of the state department of revenue relating to the Kansas compensating tax shall apply to such local compensating use tax insofar as the same may be made applicable. Such tax shall be collected by the county treasurer at the time the vehicle is registered in this state following a sale occurring within this state. Registration of such vehicle within a taxing jurisdiction shall be deemed to constitute use or storage thereof for compensating tax purposes and the residence or place of business of the applicant shall be deemed to be the situs of such use or storage for purposes of the collection and distribution thereof.

(b) The secretary of revenue is authorized to administer and enforce a city's or county's compensating use tax and to adopt such rules and regulations necessary for the efficient and effective administration, enforcement and collection thereof.

(c) All revenue received by any county treasurer from a countywide compensating use tax shall be apportioned among the county and each city located in such county in the same manner as provided in K.S.A. 12-192, and amendments thereto, for the apportionment of revenue received from a countywide retailers' sales tax, and all revenue received from a city compensating use tax shall be remitted at least quarterly to the treasurer of such city.

Sec. 4. K.S.A. 2023 Supp. 79-3602 is hereby amended to read as follows: 79-3602. Except as otherwise provided, as used in the Kansas retailers' sales tax act:

(a) "Agent" means a person appointed by a seller to represent the seller before the member states.

(b) "Agreement" means the multistate agreement entitled the streamlined sales and use tax agreement approved by the streamlined sales tax implementing states at Chicago, Illinois on November 12, 2002.

(c) "Alcoholic beverages" means beverages that are suitable for human consumption and contain 0.05% or more of alcohol by volume.

(d) "Certified automated system (CAS)" means software certified under the agreement to calculate the tax imposed by each jurisdiction on a transaction, determine the amount of tax to remit to the appropriate state and maintain a record of the transaction.

(e) "Certified service provider (CSP)" means an agent certified under the agreement to perform all the seller's sales and use tax functions, other than the seller's obligation to remit tax on its own purchases.

(f) "Computer" means an electronic device that accepts information in digital or similar form and manipulates it for a result based on a sequence of instructions.

(g) "Computer software" means a set of coded instructions designed to cause a computer or automatic data processing equipment to perform a task.

(h) “Delivered electronically” means delivered to the purchaser by means other than tangible storage media.

(i) “Delivery charges” means charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, postage, handling, crating and packing. Delivery charges shall not include charges for delivery of direct mail if the charges are separately stated on an invoice or similar billing document given to the purchaser.

(j) “Direct mail” means printed material delivered or distributed by United States mail or other delivery services to a mass audience or to addressees on a mailing list provided by the purchaser or at the direction of the purchaser when the cost of the items are not billed directly to the recipients. Direct mail includes tangible personal property supplied directly or indirectly by the purchaser to the direct mail seller for inclusion in the package containing the printed material. Direct mail does not include multiple items of printed material delivered to a single address.

(k) “Director” means the state director of taxation.

(l) “Educational institution” means any nonprofit school, college and university that offers education at a level above the 12<sup>th</sup> grade, and conducts regular classes and courses of study required for accreditation by, or membership in, the higher learning commission, the state board of education, or that otherwise qualify as an “educational institution,” as defined by K.S.A. 74-50,103, and amendments thereto. Such phrase shall include: (1) A group of educational institutions that operates exclusively for an educational purpose; (2) nonprofit endowment associations and foundations organized and operated exclusively to receive, hold, invest and administer moneys and property as a permanent fund for the support and sole benefit of an educational institution; (3) nonprofit trusts, foundations and other entities organized and operated principally to hold and own receipts from intercollegiate sporting events and to disburse such receipts, as well as grants and gifts, in the interest of collegiate and intercollegiate athletic programs for the support and sole benefit of an educational institution; and (4) nonprofit trusts, foundations and other entities organized and operated for the primary purpose of encouraging, fostering and conducting scholarly investigations and industrial and other types of research for the support and sole benefit of an educational institution.

(m) “Electronic” means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic or similar capabilities.

(n) “Food and food ingredients” means substances, whether in liquid, concentrated, solid, frozen, dried or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. *“Food and food ingredients” includes bottled water,*

*candy, dietary supplements, food sold through vending machines and soft drinks.* “Food and food ingredients” does not include alcoholic beverages or tobacco.

(o) “Gross receipts” means the total selling price or the amount received as defined in this act, in money, credits, property or other consideration valued in money from sales at retail within this state; and embraced within the provisions of this act. The taxpayer, may take credit in the report of gross receipts for: (1) An amount equal to the selling price of property returned by the purchaser when the full sale price thereof, including the tax collected, is refunded in cash or by credit; and (2) an amount equal to the allowance given for the trade-in of property.

(p) “Ingredient or component part” means tangible personal property that is necessary or essential to, and that is actually used in and becomes an integral and material part of tangible personal property or services produced, manufactured or compounded for sale by the producer, manufacturer or compounder in its regular course of business. The following items of tangible personal property are hereby declared to be ingredients or component parts, but the listing of such property shall not be deemed to be exclusive nor shall such listing be construed to be a restriction upon, or an indication of, the type or types of property to be included within the definition of “ingredient or component part” as herein set forth:

(1) Containers, labels and shipping cases used in the distribution of property produced, manufactured or compounded for sale that are not to be returned to the producer, manufacturer or compounder for reuse.

(2) Containers, labels, shipping cases, paper bags, drinking straws, paper plates, paper cups, twine and wrapping paper used in the distribution and sale of property taxable under the provisions of this act by wholesalers and retailers and that is not to be returned to such wholesaler or retailer for reuse.

(3) Seeds and seedlings for the production of plants and plant products produced for resale.

(4) Paper and ink used in the publication of newspapers.

(5) Fertilizer used in the production of plants and plant products produced for resale.

(6) Feed for animals, fowl and aquatic plants and animals, the primary purpose of which is use in agriculture or aquaculture, as defined in K.S.A. 47-1901, and amendments thereto, the production of food for human consumption, the production of animal, dairy, poultry or aquatic plant and animal products, fiber, fur, or the production of offspring for use for any such purpose or purposes.

(q) “Isolated or occasional sale” means the nonrecurring sale of tangible personal property, or services taxable hereunder by a person not engaged at the time of such sale in the business of selling such proper-

ty or services. Any religious organization that makes a nonrecurring sale of tangible personal property acquired for the purpose of resale shall be deemed to be not engaged at the time of such sale in the business of selling such property. Such term shall include: (1) Any sale by a bank, savings and loan institution, credit union or any finance company licensed under the provisions of the Kansas uniform consumer credit code of tangible personal property that has been repossessed by any such entity; and (2) any sale of tangible personal property made by an auctioneer or agent on behalf of not more than two principals or households if such sale is nonrecurring and any such principal or household is not engaged at the time of such sale in the business of selling tangible personal property.

(r) “Lease or rental” means any transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration. A lease or rental may include future options to purchase or extend.

(1) Lease or rental does not include: (A) A transfer of possession or control of property under a security agreement or deferred payment plan that requires the transfer of title upon completion of the required payments;

(B) a transfer or possession or control of property under an agreement that requires the transfer of title upon completion of required payments and payment of an option price does not exceed the greater of \$100 or 1% of the total required payments; or

(C) providing tangible personal property along with an operator for a fixed or indeterminate period of time. A condition of this exclusion is that the operator is necessary for the equipment to perform as designed. For the purpose of this subsection, an operator must do more than maintain, inspect or set-up the tangible personal property.

(2) Lease or rental does include agreements covering motor vehicles and trailers where the amount of consideration may be increased or decreased by reference to the amount realized upon sale or disposition of the property as defined in 26 U.S.C. § 7701(h)(1).

(3) This definition shall be used for sales and use tax purposes regardless if a transaction is characterized as a lease or rental under generally accepted accounting principles, the internal revenue code, the uniform commercial code, K.S.A. 84-1-101 et seq., and amendments thereto, or other provisions of federal, state or local law.

(4) This definition will be applied only prospectively from the effective date of this act and will have no retroactive impact on existing leases or rentals.

(s) “Load and leave” means delivery to the purchaser by use of a tangible storage media where the tangible storage media is not physically transferred to the purchaser.

(t) “Member state” means a state that has entered in the agreement, pursuant to provisions of article VIII of the agreement.

(u) “Model 1 seller” means a seller that has selected a CSP as its agent to perform all the seller’s sales and use tax functions, other than the seller’s obligation to remit tax on its own purchases.

(v) “Model 2 seller” means a seller that has selected a CAS to perform part of its sales and use tax functions, but retains responsibility for remitting the tax.

(w) “Model 3 seller” means a seller that has sales in at least five member states, has total annual sales revenue of at least \$500,000,000, has a proprietary system that calculates the amount of tax due each jurisdiction and has entered into a performance agreement with the member states that establishes a tax performance standard for the seller. As used in this subsection a seller includes an affiliated group of sellers using the same proprietary system.

(x) “Municipal corporation” means any city incorporated under the laws of Kansas.

(y) “Nonprofit blood bank” means any nonprofit place, organization, institution or establishment that is operated wholly or in part for the purpose of obtaining, storing, processing, preparing for transfusing, furnishing, donating or distributing human blood or parts or fractions of single blood units or products derived from single blood units, whether or not any remuneration is paid therefor, or whether such procedures are done for direct therapeutic use or for storage for future use of such products.

(z) “Persons” means any individual, firm, copartnership, joint adventure, association, corporation, estate or trust, receiver or trustee, or any group or combination acting as a unit, and the plural as well as the singular number; and shall specifically mean any city or other political subdivision of the state of Kansas engaging in a business or providing a service specifically taxable under the provisions of this act.

(aa) “Political subdivision” means any municipality, agency or subdivision of the state that is, or shall hereafter be, authorized to levy taxes upon tangible property within the state or that certifies a levy to a municipality, agency or subdivision of the state that is, or shall hereafter be, authorized to levy taxes upon tangible property within the state. Such term also shall include any public building commission, housing, airport, port, metropolitan transit or similar authority established pursuant to law and the horsethief reservoir benefit district established pursuant to K.S.A. 82a-2201, and amendments thereto.

(bb) “Prescription” means an order, formula or recipe issued in any form of oral, written, electronic or other means of transmission by a duly licensed practitioner authorized by the laws of this state.

(cc) “Prewritten computer software” means computer software, including prewritten upgrades, that is not designed and developed by the author or other creator to the specifications of a specific purchaser. The combining



of two or more prewritten computer software programs or prewritten portions thereof does not cause the combination to be other than prewritten computer software. Prewritten computer software includes software designed and developed by the author or other creator to the specifications of a specific purchaser when it is sold to a person other than the purchaser. Where a person modifies or enhances computer software of which the person is not the author or creator, the person shall be deemed to be the author or creator only of such person's modifications or enhancements. Prewritten computer software or a prewritten portion thereof that is modified or enhanced to any degree, where such modification or enhancement is designed and developed to the specifications of a specific purchaser, remains prewritten computer software, except that where there is a reasonable, separately stated charge or an invoice or other statement of the price given to the purchaser for such modification or enhancement, such modification or enhancement shall not constitute prewritten computer software.

(dd) "Property which is consumed" means tangible personal property that is essential or necessary to and that is used in the actual process of and consumed, depleted or dissipated within one year in: (1) The production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property; (2) the providing of services; (3) the irrigation of crops, for sale in the regular course of business; or (4) the storage or processing of grain by a public grain warehouse or other grain storage facility, and which is not reusable for such purpose. The following is a listing of tangible personal property, included by way of illustration but not of limitation, that qualifies as property that is consumed:

(A) Insecticides, herbicides, germicides, pesticides, fungicides, fumigants, antibiotics, biologicals, pharmaceuticals, vitamins and chemicals for use in commercial or agricultural production, processing or storage of fruit, vegetables, feeds, seeds, grains, animals or animal products whether fed, injected, applied, combined with or otherwise used;

(B) electricity, gas and water; and

(C) petroleum products, lubricants, chemicals, solvents, reagents and catalysts.

(ee) "Purchase price" applies to the measure subject to use tax and has the same meaning as sales price.

(ff) "Purchaser" means a person to whom a sale of personal property is made or to whom a service is furnished.

(gg) "Quasi-municipal corporation" means any county, township, school district, drainage district or any other governmental subdivision in the state of Kansas having authority to receive or hold moneys or funds.

(hh) "Registered under this agreement" means registration by a seller with the member states under the central registration system provided in article IV of the agreement.



(ii) “Retailer” means a seller regularly engaged in the business of selling, leasing or renting tangible personal property at retail or furnishing electrical energy, gas, water, services or entertainment, and selling only to the user or consumer and not for resale.

(jj) “Retail sale” or “sale at retail” means any sale, lease or rental for any purpose other than for resale, sublease or subrent.

(kk) “Sale” or “sales” means the exchange of tangible personal property, as well as the sale thereof for money, and every transaction, conditional or otherwise, for a consideration, constituting a sale, including the sale or furnishing of electrical energy, gas, water, services or entertainment taxable under the terms of this act and including, except as provided in the following provision, the sale of the use of tangible personal property by way of a lease, license to use or the rental thereof regardless of the method by which the title, possession or right to use the tangible personal property is transferred. The term “sale” or “sales” shall not mean the sale of the use of any tangible personal property used as a dwelling by way of a lease or rental thereof for a term of more than 28 consecutive days.

(ll) (1) “Sales or selling price” applies to the measure subject to sales tax and means the total amount of consideration, including cash, credit, property and services, for which personal property or services are sold, leased or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

(A) The seller’s cost of the property sold;

(B) the cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller and any other expense of the seller;

(C) charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;

(D) (i) prior to July 1, 2023, delivery charges; and

(ii) on and after July 1, 2023, delivery charges that are not separately stated on the invoice, bill of sale or similar document given to the purchaser; and

(E) installation charges.

(2) “Sales or selling price” includes consideration received by the seller from third parties if:

(A) The seller actually receives consideration from a party other than the purchaser and the consideration is directly related to a price reduction or discount on the sale;

(B) the seller has an obligation to pass the price reduction or discount through to the purchaser;

(C) the amount of the consideration attributable to the sale is fixed and determinable by the seller at the time of the sale of the item to the purchaser; and

(D) one of the following criteria is met:

(i) The purchaser presents a coupon, certificate or other documentation to the seller to claim a price reduction or discount where the coupon, certificate or documentation is authorized, distributed or granted by a third party with the understanding that the third party will reimburse any seller to whom the coupon, certificate or documentation is presented;

(ii) the purchaser identifies to the seller that the purchaser is a member of a group or organization entitled to a price reduction or discount. A preferred customer card that is available to any patron does not constitute membership in such a group; or

(iii) the price reduction or discount is identified as a third party price reduction or discount on the invoice received by the purchaser or on a coupon, certificate or other documentation presented by the purchaser.

(3) “Sales or selling price” shall not include:

(A) Discounts, including cash, term or coupons that are not reimbursed by a third party that are allowed by a seller and taken by a purchaser on a sale;

(B) interest, financing and carrying charges from credit extended on the sale of personal property or services, if the amount is separately stated on the invoice, bill of sale or similar document given to the purchaser;

(C) any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale or similar document given to the purchaser;

(D) the amount equal to the allowance given for the trade-in of property, if separately stated on the invoice, billing or similar document given to the purchaser;

(E) cash rebates granted by a manufacturer to a purchaser or lessee of a new motor vehicle if paid directly to the retailer as a result of the original sale; ~~and~~

(F) commencing on July 1, 2023, delivery charges that are separately stated on the invoice, bill of sale or similar document given to the purchaser; *and*

(G) *notwithstanding the provisions of paragraph (2), coupons issued by a manufacturer, supplier or distributor of a product that entitle the purchaser to a reduction in sales price and allowed by the seller who is reimbursed by the manufacturer, supplier or distributor. When the seller accepts such coupons, only the amount paid by the purchaser is included in the sales price.*

(mm) “Seller” means a person making sales, leases or rentals of personal property or services.

(nn) “Service” means those services described in and taxed under the provisions of K.S.A. 79-3603, and amendments thereto.

(oo) “Sourcing rules” means the rules set forth in K.S.A. 79-3670 through 79-3673, 12-191 and 12-191a, and amendments thereto, that shall apply to identify and determine the state and local taxing jurisdiction sales or use taxes to pay, or collect and remit on a particular retail sale.

(pp) “Tangible personal property” means personal property that can be seen, weighed, measured, felt or touched, or that is in any other manner perceptible to the senses. Tangible personal property includes electricity, water, gas, steam and prewritten computer software.

(qq) “Taxpayer” means any person obligated to account to the director for taxes collected under the terms of this act.

(rr) “Tobacco” means cigarettes, cigars, chewing or pipe tobacco or any other item that contains tobacco.

(ss) “Entity-based exemption” means an exemption based on who purchases the product or who sells the product. An exemption that is available to all individuals shall not be considered an entity-based exemption.

(tt) “Over-the-counter drug” means a drug that contains a label that identifies the product as a drug as required by 21 C.F.R. § 201.66. The over-the-counter drug label includes: (1) A drug facts panel; or (2) a statement of the active ingredients with a list of those ingredients contained in the compound, substance or preparation. Over-the-counter drugs do not include grooming and hygiene products such as soaps, cleaning solutions, shampoo, toothpaste, antiperspirants and sun tan lotions and screens.

(uu) “Ancillary services” means services that are associated with or incidental to the provision of telecommunications services, including, but not limited to, detailed telecommunications billing, directory assistance, vertical service and voice mail services.

(vv) “Conference bridging service” means an ancillary service that links two or more participants of an audio or video conference call and may include the provision of a telephone number. Conference bridging service does not include the telecommunications services used to reach the conference bridge.

(ww) “Detailed telecommunications billing service” means an ancillary service of separately stating information pertaining to individual calls on a customer’s billing statement.

(xx) “Directory assistance” means an ancillary service of providing telephone number information or address information, or both.

(yy) “Vertical service” means an ancillary service that is offered in connection with one or more telecommunications services, that offers advanced calling features that allow customers to identify callers and to manage multiple calls and call connections, including conference bridging services.

(zz) “Voice mail service” means an ancillary service that enables the customer to store, send or receive recorded messages. Voice mail service

does not include any vertical services that the customer may be required to have in order to utilize the voice mail service.

(aaa) “Telecommunications service” means the electronic transmission, conveyance or routing of voice, data, audio, video or any other information or signals to a point, or between or among points. The term telecommunications service includes such transmission, conveyance or routing in which computer processing applications are used to act on the form, code or protocol of the content for purposes of transmissions, conveyance or routing without regard to whether such service is referred to as voice over internet protocol services or is classified by the federal communications commission as enhanced or value added. Telecommunications service does not include:

(1) Data processing and information services that allow data to be generated, acquired, stored, processed or retrieved and delivered by an electronic transmission to a purchaser where such purchaser’s primary purpose for the underlying transaction is the processed data or information;

(2) installation or maintenance of wiring or equipment on a customer’s premises;

(3) tangible personal property;

(4) advertising, including, but not limited to, directory advertising;

(5) billing and collection services provided to third parties;

(6) internet access service;

(7) radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance and routing of such services by the programming service provider. Radio and television audio and video programming services shall include, but not be limited to, cable service as defined in 47 U.S.C. § 522(6) and audio and video programming services delivered by commercial mobile radio service providers, as defined in 47 C.F.R. § 20.3;

(8) ancillary services; or

(9) digital products delivered electronically, including, but not limited to, software, music, video, reading materials or ring tones.

(bbb) “800 service” means a telecommunications service that allows a caller to dial a toll-free number without incurring a charge for the call. The service is typically marketed under the name 800, 855, 866, 877 and 888 toll-free calling, and any subsequent numbers designated by the federal communications commission.

(ccc) “900 service” means an inbound toll telecommunications service purchased by a subscriber that allows the subscriber’s customers to call in to the subscriber’s prerecorded announcement or live service. 900 service does not include the charge for collection services provided by the seller of the telecommunications services to the subscriber, or service or product sold by the subscriber to the subscriber’s customer. The service

is typically marketed under the name 900 service, and any subsequent numbers designated by the federal communications commission.

(ddd) “Value-added non-voice data service” means a service that otherwise meets the definition of telecommunications services in which computer processing applications are used to act on the form, content, code or protocol of the information or data primarily for a purpose other than transmission, conveyance or routing.

(eee) “International” means a telecommunications service that originates or terminates in the United States and terminates or originates outside the United States, respectively. United States includes the District of Columbia or a U.S. territory or possession.

(fff) “Interstate” means a telecommunications service that originates in one United States state, or a United States territory or possession, and terminates in a different United States state or a United States territory or possession.

(ggg) “Intrastate” means a telecommunications service that originates in one United States state or a United States territory or possession, and terminates in the same United States state or a United States territory or possession.

(hhh) “Cereal malt beverage” shall have the same meaning as such term is defined in K.S.A. 41-2701, and amendments thereto, except that for the purposes of the ~~Kansas-retailers~~ *retailers’* sales tax act and for no other purpose, such term shall include beer containing not more than 6% alcohol by volume when such beer is sold by a retailer licensed under the Kansas cereal malt beverage act.

(iii) “Nonprofit integrated community care organization” means an entity that is:

(1) Exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(2) certified to participate in the medicare program as a hospice under 42 C.F.R. § 418 et seq. and focused on providing care to the aging and indigent population at home and through inpatient care, adult daycare or assisted living facilities and related facilities and services across multiple counties; and

(3) approved by the Kansas department for aging and disability services as an organization providing services under the program of all-inclusive care for the elderly as defined in 42 U.S.C. § 1396u-4 and regulations implementing such section.

(jjj) (1) *“Bottled water” means water that is placed in a safety sealed container or package for human consumption. “Bottled water” is calorie free and does not contain sweeteners or other additives, except that it may contain:*

(A) *Antimicrobial agents;*

- (B) *fluoride;*
- (C) *carbonation;*
- (D) *vitamins, minerals and electrolytes;*
- (E) *oxygen;*
- (F) *preservatives; or*
- (G) *only those flavors, extracts or essences derived from a spice or fruit.*

(2) “Bottled water” includes water that is delivered to the buyer in a reusable container that is not sold with the water.

(lll) (1) “Candy” means a preparation of sugar, honey or other natural or artificial sweeteners in combination with chocolate, fruits, nuts or other ingredients or flavorings in the form of bars, drops or pieces.

(2) “Candy” does not include any preparation containing flour and shall require no refrigeration.

(mmm) “Dietary supplement” means the same as defined in K.S.A. 79-3606(jjj), and amendments thereto.

(nnn) “Food sold through vending machines” means food dispensed from a machine or other mechanical device that accepts payment.

(ooo) (1) “Prepared food” means:

- (A) *Food sold in a heated state or heated by the seller;*
- (B) *two or more food ingredients mixed or combined by the seller for sale as a single item; or*
- (C) *food sold with eating utensils provided by the seller, including, but not limited to, plates, knives, forks, spoons, glasses, cups, napkins or straws. A plate does not include a container or packaging used to transport the food.*

(2) “Prepared food” does not include:

- (A) *Food that is only cut, repackaged or pasteurized by the seller; or*
- (B) *eggs, fish, meat, poultry or foods containing these raw animal foods that require cooking by the consumer as recommended by the food and drug administration in chapter 3, part 401.11 of the food and drug administration food code so as to prevent food borne illnesses.*

(ppp) (1) “Soft drinks” means nonalcoholic beverages that contain natural or artificial sweeteners.

(2) “Soft drinks” does not include beverages that contain milk or milk products, soy, rice or similar milk substitutes or beverages that are greater than 50% vegetable or fruit juice by volume.

Sec. 5. K.S.A. 2023 Supp. 79-3606 is hereby amended to read as follows: 79-3606. The following shall be exempt from the tax imposed by this act:

(a) All sales of motor-vehicle fuel or other articles upon which a sales or excise tax has been paid, not subject to refund, under the laws of this state except cigarettes and electronic cigarettes as defined by K.S.A. 79-

3301, and amendments thereto, including consumable material for such electronic cigarettes, cereal malt beverages and malt products as defined by K.S.A. 79-3817, and amendments thereto, including wort, liquid malt, malt syrup and malt extract, that is not subject to taxation under the provisions of K.S.A. 79-41a02, and amendments thereto, motor vehicles taxed pursuant to K.S.A. 79-5117, and amendments thereto, tires taxed pursuant to K.S.A. 65-3424d, and amendments thereto, drycleaning and laundry services taxed pursuant to K.S.A. 65-34,150, and amendments thereto, and gross receipts from regulated sports contests taxed pursuant to the Kansas professional regulated sports act, and amendments thereto;

(b) all sales of tangible personal property or service, including the renting and leasing of tangible personal property, purchased directly by the state of Kansas, a political subdivision thereof, other than a school or educational institution, or purchased by a public or private nonprofit hospital, public hospital authority, nonprofit blood, tissue or organ bank or nonprofit integrated community care organization and used exclusively for state, political subdivision, hospital, public hospital authority, nonprofit blood, tissue or organ bank or nonprofit integrated community care organization purposes, except when: (1) Such state, hospital or public hospital authority is engaged or proposes to engage in any business specifically taxable under the provisions of this act and such items of tangible personal property or service are used or proposed to be used in such business; or (2) such political subdivision is engaged or proposes to engage in the business of furnishing gas, electricity or heat to others and such items of personal property or service are used or proposed to be used in such business;

(c) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly by a public or private elementary or secondary school or public or private nonprofit educational institution and used primarily by such school or institution for nonsectarian programs and activities provided or sponsored by such school or institution or in the erection, repair or enlargement of buildings to be used for such purposes. The exemption herein provided shall not apply to erection, construction, repair, enlargement or equipment of buildings used primarily for human habitation, except that such exemption shall apply to the erection, construction, repair, enlargement or equipment of buildings used for human habitation by the cerebral palsy research foundation of Kansas located in Wichita, Kansas, ~~and~~ multi community diversified services, incorporated, located in McPherson, Kansas, *the Kansas state school for the blind and the Kansas state school for the deaf*;

(d) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for

any public or private nonprofit hospital or public hospital authority, public or private elementary or secondary school, a public or private nonprofit educational institution, state correctional institution including a privately constructed correctional institution contracted for state use and ownership, that would be exempt from taxation under the provisions of this act if purchased directly by such hospital or public hospital authority, school, educational institution or a state correctional institution; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state or district described in subsection (s), the total cost of which is paid from funds of such political subdivision or district and that would be exempt from taxation under the provisions of this act if purchased directly by such political subdivision or district. Nothing in this subsection or in the provisions of K.S.A. 12-3418, and amendments thereto, shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state or any such district. As used in this subsection, K.S.A. 12-3418 and 79-3640, and amendments thereto, "funds of a political subdivision" shall mean general tax revenues, the proceeds of any bonds and gifts or grants-in-aid. Gifts shall not mean funds used for the purpose of constructing, equipping, reconstructing, repairing, enlarging, furnishing or remodeling facilities that are to be leased to the donor. When any political subdivision of the state, district described in subsection (s), public or private nonprofit hospital or public hospital authority, public or private elementary or secondary school, public or private nonprofit educational institution, state correctional institution including a privately constructed correctional institution contracted for state use and ownership shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the political subdivision, district described in subsection (s), hospital or public hospital authority, school, educational institution or department of corrections concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. As an alternative to the foregoing procedure, any such contracting entity may



apply to the secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant to rules and regulations adopted by the secretary establishing conditions and standards for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the political subdivision, district described in subsection (s), hospital or public hospital authority, school, educational institution or the contractor contracting with the department of corrections for a correctional institution concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(e) all sales of tangible personal property or services purchased by a contractor for the erection, repair or enlargement of buildings or other projects for the government of the United States, its agencies or instrumentalities, that would be exempt from taxation if purchased directly by the government of the United States, its agencies or instrumentalities. When the government of the United States, its agencies or instrumentalities shall contract for the erection, repair, or enlargement of any building or other project, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the government of the United States, its agencies or instrumentalities concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption un-

der this subsection. As an alternative to the foregoing procedure, any such contracting entity may apply to the secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant to rules and regulations adopted by the secretary establishing conditions and standards for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(f) tangible personal property purchased by a railroad or public utility for consumption or movement directly and immediately in interstate commerce;

(g) sales of aircraft including remanufactured and modified aircraft sold to persons using directly or through an authorized agent such aircraft as certified or licensed carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States or any foreign government or sold to any foreign government or agency or instrumentality of such foreign government and all sales of aircraft for use outside of the United States and sales of aircraft repair, modification and replacement parts and sales of services employed in the remanufacture, modification and repair of aircraft;

(h) all rentals of nonsectarian textbooks by public or private elementary or secondary schools;

(i) the lease or rental of all films, records, tapes, or any type of sound or picture transcriptions used by motion picture exhibitors;

(j) meals served without charge or food used in the preparation of such meals to employees of any restaurant, eating house, dining car, hotel, drugstore or other place where meals or drinks are regularly sold to the public if such employees' duties are related to the furnishing or sale of such meals or drinks;

(k) any motor vehicle, semitrailer or pole trailer, as such terms are defined by K.S.A. 8-126, and amendments thereto, or aircraft sold and delivered in this state to a bona fide resident of another state, which motor vehicle, semitrailer, pole trailer or aircraft is not to be registered or based in this state and which vehicle, semitrailer, pole trailer or aircraft will not remain in this state more than 10 days;

(l) all isolated or occasional sales of tangible personal property, services, substances or things, except isolated or occasional sale of motor

vehicles specifically taxed under the provisions of K.S.A. 79-3603(o), and amendments thereto;

(m) all sales of tangible personal property that become an ingredient or component part of tangible personal property or services produced, manufactured or compounded for ultimate sale at retail within or without the state of Kansas; and any such producer, manufacturer or compounder may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for use as an ingredient or component part of the property or services produced, manufactured or compounded;

(n) all sales of tangible personal property that is consumed in the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, the treating of by-products or wastes derived from any such production process, the providing of services or the irrigation of crops for ultimate sale at retail within or without the state of Kansas; and any purchaser of such property may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for consumption in such production, manufacture, processing, mining, drilling, refining, compounding, treating, irrigation and in providing such services;

(o) all sales of animals, fowl and aquatic plants and animals, the primary purpose of which is use in agriculture or aquaculture, as defined in K.S.A. 47-1901, and amendments thereto, the production of food for human consumption, the production of animal, dairy, poultry or aquatic plant and animal products, fiber or fur, or the production of offspring for use for any such purpose or purposes;

(p) all sales of drugs dispensed pursuant to a prescription order by a licensed practitioner or a mid-level practitioner as defined by K.S.A. 65-1626, and amendments thereto. As used in this subsection, “drug” means a compound, substance or preparation and any component of a compound, substance or preparation, other than food and food ingredients, dietary supplements or alcoholic beverages, recognized in the official United States pharmacopeia, official homeopathic pharmacopoeia of the United States or official national formulary, and supplement to any of them, intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease or intended to affect the structure or any function of the body, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of drugs used in the performance or induction of an abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(q) all sales of insulin dispensed by a person licensed by the state board of pharmacy to a person for treatment of diabetes at the direction of a person licensed to practice medicine by the state board of healing arts;

(r) all sales of oxygen delivery equipment, kidney dialysis equipment, enteral feeding systems, prosthetic devices and mobility enhancing equipment prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry, and in addition to such sales, all sales of hearing aids, as defined by K.S.A. 74-5807(c), and amendments thereto, and repair and replacement parts therefor, including batteries, by a person licensed in the practice of dispensing and fitting hearing aids pursuant to the provisions of K.S.A. 74-5808, and amendments thereto. For the purposes of this subsection: (1) “Mobility enhancing equipment” means equipment including repair and replacement parts to same, but does not include durable medical equipment, which is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle; is not generally used by persons with normal mobility; and does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer; and (2) “prosthetic device” means a replacement, corrective or supportive device including repair and replacement parts for same worn on or in the body to artificially replace a missing portion of the body, prevent or correct physical deformity or malfunction or support a weak or deformed portion of the body;

(s) except as provided in K.S.A. 82a-2101, and amendments thereto, all sales of tangible personal property or services purchased directly or indirectly by a groundwater management district organized or operating under the authority of K.S.A. 82a-1020 et seq., and amendments thereto, by a rural water district organized or operating under the authority of K.S.A. 82a-612, and amendments thereto, or by a water supply district organized or operating under the authority of K.S.A. 19-3501 et seq., 19-3522 et seq. or 19-3545, and amendments thereto, which property or services are used in the construction activities, operation or maintenance of the district;

(t) all sales of farm machinery and equipment or aquaculture machinery and equipment, repair and replacement parts therefor and services performed in the repair and maintenance of such machinery and equipment. For the purposes of this subsection the term “farm machinery and equipment or aquaculture machinery and equipment” shall include a work-site utility vehicle, as defined in K.S.A. 8-126, and amendments thereto, and is equipped with a bed or cargo box for hauling materials, and shall also include machinery and equipment used in the operation of Christmas tree farming but shall not include any passenger vehicle, truck, truck tractor, trailer, semitrailer or pole trailer, other than a farm trailer, as such terms are defined by K.S.A. 8-126, and amendments thereto. “Farm machinery and equipment” includes precision farming equipment that is portable or is installed or purchased to be installed on

farm machinery and equipment. “Precision farming equipment” includes the following items used only in computer-assisted farming, ranching or aquaculture production operations: Soil testing sensors, yield monitors, computers, monitors, software, global positioning and mapping systems, guiding systems, modems, data communications equipment and any necessary mounting hardware, wiring and antennas. Each purchaser of farm machinery and equipment or aquaculture machinery and equipment exempted herein must certify in writing on the copy of the invoice or sales ticket to be retained by the seller that the farm machinery and equipment or aquaculture machinery and equipment purchased will be used only in farming, ranching or aquaculture production. Farming or ranching shall include the operation of a feedlot and farm and ranch work for hire and the operation of a nursery;

(u) all leases or rentals of tangible personal property used as a dwelling if such tangible personal property is leased or rented for a period of more than 28 consecutive days;

(v) all sales of tangible personal property to any contractor for use in preparing meals for delivery to homebound elderly persons over 60 years of age and to homebound disabled persons or to be served at a group-sitting at a location outside of the home to otherwise homebound elderly persons over 60 years of age and to otherwise homebound disabled persons, as all or part of any food service project funded in whole or in part by government or as part of a private nonprofit food service project available to all such elderly or disabled persons residing within an area of service designated by the private nonprofit organization, and all sales of tangible personal property for use in preparing meals for consumption by indigent or homeless individuals whether or not such meals are consumed at a place designated for such purpose, and all sales of food products by or on behalf of any such contractor or organization for any such purpose;

(w) all sales of natural gas, electricity, heat and water delivered through mains, lines or pipes: (1) To residential premises for noncommercial use by the occupant of such premises; (2) for agricultural use and also, for such use, all sales of propane gas; (3) for use in the severing of oil; and (4) to any property which is exempt from property taxation pursuant to K.S.A. 79-201b, Second through Sixth. As used in this paragraph, “severing” means the same as defined in K.S.A. 79-4216(k), and amendments thereto. For all sales of natural gas, electricity and heat delivered through mains, lines or pipes pursuant to the provisions of subsection (w)(1) and (w)(2), the provisions of this subsection shall expire on December 31, 2005;

(x) all sales of propane gas, LP-gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant of residential premises occurring prior to January 1, 2006;

(y) all sales of materials and services used in the repairing, servicing, altering, maintaining, manufacturing, remanufacturing, or modification of railroad rolling stock for use in interstate or foreign commerce under authority of the laws of the United States;

(z) all sales of tangible personal property and services purchased directly by a port authority or by a contractor therefor as provided by the provisions of K.S.A. 12-3418, and amendments thereto;

(aa) all sales of materials and services applied to equipment that is transported into the state from without the state for repair, service, alteration, maintenance, remanufacture or modification and that is subsequently transported outside the state for use in the transmission of liquids or natural gas by means of pipeline in interstate or foreign commerce under authority of the laws of the United States;

(bb) all sales of used mobile homes or manufactured homes. As used in this subsection: (1) “Mobile homes” and “manufactured homes” mean the same as defined in K.S.A. 58-4202, and amendments thereto; and (2) “sales of used mobile homes or manufactured homes” means sales other than the original retail sale thereof;

(cc) all sales of tangible personal property or services purchased prior to January 1, 2012, except as otherwise provided, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business or retail business that meets the requirements established in K.S.A. 74-50,115, and amendments thereto, and the sale and installation of machinery and equipment purchased for installation at any such business or retail business, and all sales of tangible personal property or services purchased on or after January 1, 2012, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business that meets the requirements established in K.S.A. 74-50,115(e), and amendments thereto, and the sale and installation of machinery and equipment purchased for installation at any such business. When a person shall contract for the construction, reconstruction, enlargement or remodeling of any such business or retail business, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the owner of the business or retail business a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any

contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. As used in this subsection, “business” and “retail business” mean the same as defined in K.S.A. 74-50,114, and amendments thereto. Project exemption certificates that have been previously issued under this subsection by the department of revenue pursuant to K.S.A. 74-50,115, and amendments thereto, but not including K.S.A. 74-50,115(e), and amendments thereto, prior to January 1, 2012, and have not expired will be effective for the term of the project or two years from the effective date of the certificate, whichever occurs earlier. Project exemption certificates that are submitted to the department of revenue prior to January 1, 2012, and are found to qualify will be issued a project exemption certificate that will be effective for a two-year period or for the term of the project, whichever occurs earlier;

(dd) all sales of tangible personal property purchased with food stamps issued by the United States department of agriculture;

(ee) all sales of lottery tickets and shares made as part of a lottery operated by the state of Kansas;

(ff) on and after July 1, 1988, all sales of new mobile homes or manufactured homes to the extent of 40% of the gross receipts, determined without regard to any trade-in allowance, received from such sale. As used in this subsection, “mobile homes” and “manufactured homes” mean the same as defined in K.S.A. 58-4202, and amendments thereto;

(gg) all sales of tangible personal property purchased in accordance with vouchers issued pursuant to the federal special supplemental food program for women, infants and children;

(hh) all sales of medical supplies and equipment, including durable medical equipment, purchased directly by a nonprofit skilled nursing home or nonprofit intermediate nursing care home, as defined by K.S.A. 39-923, and amendments thereto, for the purpose of providing medical services to residents thereof. This exemption shall not apply to tangible personal property customarily used for human habitation purposes. As used in this subsection, “durable medical equipment” means equipment including repair and replacement parts for such equipment, that can withstand repeated use, is primarily and customarily used to serve a medical purpose, generally is not useful to a person in the absence of illness or injury and is not worn in or on the body, but does not include mobility enhancing equipment as defined in subsection (r), oxygen delivery equipment, kidney dialysis equipment or enteral feeding systems;



(ii) all sales of tangible personal property purchased directly by a non-profit organization for nonsectarian comprehensive multidiscipline youth development programs and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(jj) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly on behalf of a community-based facility for people with intellectual disability or mental health center organized pursuant to K.S.A. 19-4001 et seq., and amendments thereto, and licensed in accordance with the provisions of K.S.A. 39-2001 et seq., and amendments thereto, and all sales of tangible personal property or services purchased by contractors during the time period from July, 2003, through June, 2006, for the purpose of constructing, equipping, maintaining or furnishing a new facility for a community-based facility for people with intellectual disability or mental health center located in Riverton, Cherokee County, Kansas, that would have been eligible for sales tax exemption pursuant to this subsection if purchased directly by such facility or center. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(kk) (1) (A) all sales of machinery and equipment that are used in this state as an integral or essential part of an integrated production operation by a manufacturing or processing plant or facility;

(B) all sales of installation, repair and maintenance services performed on such machinery and equipment; and

(C) all sales of repair and replacement parts and accessories purchased for such machinery and equipment.

(2) For purposes of this subsection:

(A) "Integrated production operation" means an integrated series of operations engaged in at a manufacturing or processing plant or facility to process, transform or convert tangible personal property by physical, chemical or other means into a different form, composition or character from that in which it originally existed. Integrated production operations shall include: (i) Production line operations, including packaging operations; (ii) preproduction operations to handle, store and treat raw materials; (iii) post production handling, storage, warehousing and distribution operations; and (iv) waste, pollution and environmental control operations, if any;

(B) "production line" means the assemblage of machinery and equipment at a manufacturing or processing plant or facility where the actual transformation or processing of tangible personal property occurs;

(C) "manufacturing or processing plant or facility" means a single, fixed location owned or controlled by a manufacturing or processing busi-



ness that consists of one or more structures or buildings in a contiguous area where integrated production operations are conducted to manufacture or process tangible personal property to be ultimately sold at retail. Such term shall not include any facility primarily operated for the purpose of conveying or assisting in the conveyance of natural gas, electricity, oil or water. A business may operate one or more manufacturing or processing plants or facilities at different locations to manufacture or process a single product of tangible personal property to be ultimately sold at retail;

(D) “manufacturing or processing business” means a business that utilizes an integrated production operation to manufacture, process, fabricate, finish or assemble items for wholesale and retail distribution as part of what is commonly regarded by the general public as an industrial manufacturing or processing operation or an agricultural commodity processing operation. (i) Industrial manufacturing or processing operations include, by way of illustration but not of limitation, the fabrication of automobiles, airplanes, machinery or transportation equipment, the fabrication of metal, plastic, wood or paper products, electricity power generation, water treatment, petroleum refining, chemical production, wholesale bottling, newspaper printing, ready mixed concrete production, and the remanufacturing of used parts for wholesale or retail sale. Such processing operations shall include operations at an oil well, gas well, mine or other excavation site where the oil, gas, minerals, coal, clay, stone, sand or gravel that has been extracted from the earth is cleaned, separated, crushed, ground, milled, screened, washed or otherwise treated or prepared before its transmission to a refinery or before any other wholesale or retail distribution. (ii) Agricultural commodity processing operations include, by way of illustration but not of limitation, meat packing, poultry slaughtering and dressing, processing and packaging farm and dairy products in sealed containers for wholesale and retail distribution, feed grinding, grain milling, frozen food processing, and grain handling, cleaning, blending, fumigation, drying and aeration operations engaged in by grain elevators or other grain storage facilities. (iii) Manufacturing or processing businesses do not include, by way of illustration but not of limitation, nonindustrial businesses whose operations are primarily retail and that produce or process tangible personal property as an incidental part of conducting the retail business, such as retailers who bake, cook or prepare food products in the regular course of their retail trade, grocery stores, meat lockers and meat markets that butcher or dress livestock or poultry in the regular course of their retail trade, contractors who alter, service, repair or improve real property, and retail businesses that clean, service or refurbish and repair tangible personal property for its owner;

(E) “repair and replacement parts and accessories” means all parts and accessories for exempt machinery and equipment, including, but not lim-

ited to, dies, jigs, molds, patterns and safety devices that are attached to exempt machinery or that are otherwise used in production, and parts and accessories that require periodic replacement such as belts, drill bits, grinding wheels, grinding balls, cutting bars, saws, refractory brick and other refractory items for exempt kiln equipment used in production operations;

(F) “primary” or “primarily” mean more than 50% of the time.

(3) For purposes of this subsection, machinery and equipment shall be deemed to be used as an integral or essential part of an integrated production operation when used to:

(A) Receive, transport, convey, handle, treat or store raw materials in preparation of its placement on the production line;

(B) transport, convey, handle or store the property undergoing manufacturing or processing at any point from the beginning of the production line through any warehousing or distribution operation of the final product that occurs at the plant or facility;

(C) act upon, effect, promote or otherwise facilitate a physical change to the property undergoing manufacturing or processing;

(D) guide, control or direct the movement of property undergoing manufacturing or processing;

(E) test or measure raw materials, the property undergoing manufacturing or processing or the finished product, as a necessary part of the manufacturer’s integrated production operations;

(F) plan, manage, control or record the receipt and flow of inventories of raw materials, consumables and component parts, the flow of the property undergoing manufacturing or processing and the management of inventories of the finished product;

(G) produce energy for, lubricate, control the operating of or otherwise enable the functioning of other production machinery and equipment and the continuation of production operations;

(H) package the property being manufactured or processed in a container or wrapping in which such property is normally sold or transported;

(I) transmit or transport electricity, coke, gas, water, steam or similar substances used in production operations from the point of generation, if produced by the manufacturer or processor at the plant site, to that manufacturer’s production operation; or, if purchased or delivered from off-site, from the point where the substance enters the site of the plant or facility to that manufacturer’s production operations;

(J) cool, heat, filter, refine or otherwise treat water, steam, acid, oil, solvents or other substances that are used in production operations;

(K) provide and control an environment required to maintain certain levels of air quality, humidity or temperature in special and limited areas of the plant or facility, where such regulation of temperature or humidity is part of and essential to the production process;

(L) treat, transport or store waste or other byproducts of production operations at the plant or facility; or

(M) control pollution at the plant or facility where the pollution is produced by the manufacturing or processing operation.

(4) The following machinery, equipment and materials shall be deemed to be exempt even though it may not otherwise qualify as machinery and equipment used as an integral or essential part of an integrated production operation: (A) Computers and related peripheral equipment that are utilized by a manufacturing or processing business for engineering of the finished product or for research and development or product design; (B) machinery and equipment that is utilized by a manufacturing or processing business to manufacture or rebuild tangible personal property that is used in manufacturing or processing operations, including tools, dies, molds, forms and other parts of qualifying machinery and equipment; (C) portable plants for aggregate concrete, bulk cement and asphalt including cement mixing drums to be attached to a motor vehicle; (D) industrial fixtures, devices, support facilities and special foundations necessary for manufacturing and production operations, and materials and other tangible personal property sold for the purpose of fabricating such fixtures, devices, facilities and foundations. An exemption certificate for such purchases shall be signed by the manufacturer or processor. If the fabricator purchases such material, the fabricator shall also sign the exemption certificate; (E) a manufacturing or processing business' laboratory equipment that is not located at the plant or facility, but that would otherwise qualify for exemption under subsection (3)(E); (F) all machinery and equipment used in surface mining activities as described in K.S.A. 49-601 et seq., and amendments thereto, beginning from the time a reclamation plan is filed to the acceptance of the completed final site reclamation.

(5) "Machinery and equipment used as an integral or essential part of an integrated production operation" shall not include:

(A) Machinery and equipment used for nonproduction purposes, including, but not limited to, machinery and equipment used for plant security, fire prevention, first aid, accounting, administration, record keeping, advertising, marketing, sales or other related activities, plant cleaning, plant communications and employee work scheduling;

(B) machinery, equipment and tools used primarily in maintaining and repairing any type of machinery and equipment or the building and plant;

(C) transportation, transmission and distribution equipment not primarily used in a production, warehousing or material handling operation at the plant or facility, including the means of conveyance of natural gas, electricity, oil or water, and equipment related thereto, located outside the plant or facility;

(D) office machines and equipment including computers and related peripheral equipment not used directly and primarily to control or measure the manufacturing process;

(E) furniture and other furnishings;

(F) buildings, other than exempt machinery and equipment that is permanently affixed to or becomes a physical part of the building, and any other part of real estate that is not otherwise exempt;

(G) building fixtures that are not integral to the manufacturing operation, such as utility systems for heating, ventilation, air conditioning, communications, plumbing or electrical;

(H) machinery and equipment used for general plant heating, cooling and lighting;

(I) motor vehicles that are registered for operation on public highways; or

(J) employee apparel, except safety and protective apparel that is purchased by an employer and furnished gratuitously to employees who are involved in production or research activities.

(6) Paragraphs (3) and (5) shall not be construed as exclusive listings of the machinery and equipment that qualify or do not qualify as an integral or essential part of an integrated production operation. When machinery or equipment is used as an integral or essential part of production operations part of the time and for nonproduction purposes at other times, the primary use of the machinery or equipment shall determine whether or not such machinery or equipment qualifies for exemption.

(7) The secretary of revenue shall adopt rules and regulations necessary to administer the provisions of this subsection;

(ll) all sales of educational materials purchased for distribution to the public at no charge by a nonprofit corporation organized for the purpose of encouraging, fostering and conducting programs for the improvement of public health, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such materials purchased by a nonprofit corporation which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(mm) all sales of seeds and tree seedlings; fertilizers, insecticides, herbicides, germicides, pesticides and fungicides; and services, purchased and used for the purpose of producing plants in order to prevent soil erosion on land devoted to agricultural use;

(nn) except as otherwise provided in this act, all sales of services rendered by an advertising agency or licensed broadcast station or any member, agent or employee thereof;

(oo) all sales of tangible personal property purchased by a community action group or agency for the exclusive purpose of repairing or weatherizing housing occupied by low-income individuals;

(pp) all sales of drill bits and explosives actually utilized in the exploration and production of oil or gas;

(qq) all sales of tangible personal property and services purchased by a nonprofit museum or historical society or any combination thereof, including a nonprofit organization that is organized for the purpose of stimulating public interest in the exploration of space by providing educational information, exhibits and experiences, that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(rr) all sales of tangible personal property that will admit the purchaser thereof to any annual event sponsored by a nonprofit organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such tangible personal property purchased by a nonprofit organization which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(ss) all sales of tangible personal property and services purchased by a public broadcasting station licensed by the federal communications commission as a noncommercial educational television or radio station;

(tt) all sales of tangible personal property and services purchased by or on behalf of a not-for-profit corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the sole purpose of constructing a Kansas Korean War memorial;

(uu) all sales of tangible personal property and services purchased by or on behalf of any rural volunteer fire-fighting organization for use exclusively in the performance of its duties and functions;

(vv) all sales of tangible personal property purchased by any of the following organizations that are exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the following purposes, and all sales of any such property by or on behalf of any such organization for any such purpose:

(1) The American heart association, Kansas affiliate, inc. for the purposes of providing education, training, certification in emergency cardiac care, research and other related services to reduce disability and death from cardiovascular diseases and stroke;

(2) the Kansas alliance for the mentally ill, inc. for the purpose of advocacy for persons with mental illness and to education, research and support for their families;

(3) the Kansas mental illness awareness council for the purposes of advocacy for persons who are mentally ill and for education, research and support for them and their families;

(4) the American diabetes association Kansas affiliate, inc. for the purpose of eliminating diabetes through medical research, public education focusing on disease prevention and education, patient education including information on coping with diabetes, and professional education and training;

(5) the American lung association of Kansas, inc. for the purpose of eliminating all lung diseases through medical research, public education including information on coping with lung diseases, professional education and training related to lung disease and other related services to reduce the incidence of disability and death due to lung disease;

(6) the Kansas chapters of the Alzheimer's disease and related disorders association, inc. for the purpose of providing assistance and support to persons in Kansas with Alzheimer's disease, and their families and caregivers;

(7) the Kansas chapters of the Parkinson's disease association for the purpose of eliminating Parkinson's disease through medical research and public and professional education related to such disease;

(8) the national kidney foundation of Kansas and western Missouri for the purpose of eliminating kidney disease through medical research and public and private education related to such disease;

(9) the heartstrings community foundation for the purpose of providing training, employment and activities for adults with developmental disabilities;

(10) the cystic fibrosis foundation, heart of America chapter, for the purposes of assuring the development of the means to cure and control cystic fibrosis and improving the quality of life for those with the disease;

(11) the spina bifida association of Kansas for the purpose of providing financial, educational and practical aid to families and individuals with spina bifida. Such aid includes, but is not limited to, funding for medical devices, counseling and medical educational opportunities;

(12) the CHWC, Inc., for the purpose of rebuilding urban core neighborhoods through the construction of new homes, acquiring and renovating existing homes and other related activities, and promoting economic development in such neighborhoods;

(13) the cross-lines cooperative council for the purpose of providing social services to low income individuals and families;

(14) the dreams work, inc., for the purpose of providing young adult day services to individuals with developmental disabilities and assisting families in avoiding institutional or nursing home care for a developmentally disabled member of their family;

(15) the KSDS, Inc., for the purpose of promoting the independence and inclusion of people with disabilities as fully participating and contributing members of their communities and society through the training and

providing of guide and service dogs to people with disabilities, and providing disability education and awareness to the general public;

(16) the lyme association of greater Kansas City, Inc., for the purpose of providing support to persons with lyme disease and public education relating to the prevention, treatment and cure of lyme disease;

(17) the dream factory, inc., for the purpose of granting the dreams of children with critical and chronic illnesses;

(18) the Ottawa Suzuki strings, inc., for the purpose of providing students and families with education and resources necessary to enable each child to develop fine character and musical ability to the fullest potential;

(19) the international association of lions clubs for the purpose of creating and fostering a spirit of understanding among all people for humanitarian needs by providing voluntary services through community involvement and international cooperation;

(20) the Johnson county young matrons, inc., for the purpose of promoting a positive future for members of the community through volunteerism, financial support and education through the efforts of an all volunteer organization;

(21) the American cancer society, inc., for the purpose of eliminating cancer as a major health problem by preventing cancer, saving lives and diminishing suffering from cancer, through research, education, advocacy and service;

(22) the community services of Shawnee, inc., for the purpose of providing food and clothing to those in need;

(23) the angel babies association, for the purpose of providing assistance, support and items of necessity to teenage mothers and their babies; and

(24) the Kansas fairgrounds foundation for the purpose of the preservation, renovation and beautification of the Kansas state fairgrounds;

(ww) all sales of tangible personal property purchased by the habitat for humanity for the exclusive use of being incorporated within a housing project constructed by such organization;

(xx) all sales of tangible personal property and services purchased by a nonprofit zoo that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, or on behalf of such zoo by an entity itself exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986 contracted with to operate such zoo and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo that would be exempt from taxation under the provisions of this section if purchased directly by such nonprofit zoo or the entity operating such zoo. Nothing in this subsection



shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo. When any nonprofit zoo shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the nonprofit zoo concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the nonprofit zoo concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(yy) all sales of tangible personal property and services purchased by a parent-teacher association or organization, and all sales of tangible personal property by or on behalf of such association or organization;

(zz) all sales of machinery and equipment purchased by over-the-air, free access radio or television station that is used directly and primarily for the purpose of producing a broadcast signal or is such that the failure of the machinery or equipment to operate would cause broadcasting to cease. For purposes of this subsection, machinery and equipment shall include, but not be limited to, that required by rules and regulations of the federal communications commission, and all sales of electricity which are



essential or necessary for the purpose of producing a broadcast signal or is such that the failure of the electricity would cause broadcasting to cease;

(aaa) all sales of tangible personal property and services purchased by a religious organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and used exclusively for religious purposes, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the

penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after July 1, 1998, but prior to the effective date of this act upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(bbb) all sales of food for human consumption by an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, pursuant to a food distribution program that offers such food at a price below cost in exchange for the performance of community service by the purchaser thereof;

(ccc) on and after July 1, 1999, all sales of tangible personal property and services purchased by a primary care clinic or health center the primary purpose of which is to provide services to medically underserved individuals and families, and that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center that would be exempt from taxation under the provisions of this section if purchased directly by such clinic or center, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such tangible personal property and services purchased by a primary care clinic or health center which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center. When any such clinic or center shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project

the contractor shall furnish to such clinic or center concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such clinic or center concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(ddd) on and after January 1, 1999, and before January 1, 2000, all sales of materials and services purchased by any class II or III railroad as classified by the federal surface transportation board for the construction, renovation, repair or replacement of class II or III railroad track and facilities used directly in interstate commerce. In the event any such track or facility for which materials and services were purchased sales tax exempt is not operational for five years succeeding the allowance of such exemption, the total amount of sales tax that would have been payable except for the operation of this subsection shall be recouped in accordance with rules and regulations adopted for such purpose by the secretary of revenue;

(eee) on and after January 1, 1999, and before January 1, 2001, all sales of materials and services purchased for the original construction, reconstruction, repair or replacement of grain storage facilities, including railroad sidings providing access thereto;

(fff) all sales of material handling equipment, racking systems and other related machinery and equipment that is used for the handling, movement or storage of tangible personal property in a warehouse or distribution facility in this state; all sales of installation, repair and maintenance services performed on such machinery and equipment; and all sales of repair and replacement parts for such machinery and equipment. For

purposes of this subsection, a warehouse or distribution facility means a single, fixed location that consists of buildings or structures in a contiguous area where storage or distribution operations are conducted that are separate and apart from the business' retail operations, if any, and that do not otherwise qualify for exemption as occurring at a manufacturing or processing plant or facility. Material handling and storage equipment shall include aeration, dust control, cleaning, handling and other such equipment that is used in a public grain warehouse or other commercial grain storage facility, whether used for grain handling, grain storage, grain refining or processing, or other grain treatment operation;

(ggg) all sales of tangible personal property and services purchased by or on behalf of the Kansas academy of science, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and used solely by such academy for the preparation, publication and dissemination of education materials;

(hhh) all sales of tangible personal property and services purchased by or on behalf of all domestic violence shelters that are member agencies of the Kansas coalition against sexual and domestic violence;

(iii) all sales of personal property and services purchased by an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and such personal property and services are used by any such organization in the collection, storage and distribution of food products to nonprofit organizations that distribute such food products to persons pursuant to a food distribution program on a charitable basis without fee or charge, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities used for the collection and storage of such food products for any such organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering

the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after July 1, 2005, but prior to the effective date of this act upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(jjj) all sales of dietary supplements dispensed pursuant to a prescription order by a licensed practitioner or a mid-level practitioner as defined by K.S.A. 65-1626, and amendments thereto. As used in this subsection, "dietary supplement" means any product, other than tobacco, intended to supplement the diet that: (1) Contains one or more of the following dietary ingredients: A vitamin, a mineral, an herb or other botanical, an amino acid, a dietary substance for use by humans to supplement the diet by increasing the total dietary intake or a concentrate, metabolite, constituent, extract or combination of any such ingredient; (2) is intended for ingestion in tablet, capsule, powder, softgel, gelcap or liquid form, or if not

intended for ingestion, in such a form, is not represented as conventional food and is not represented for use as a sole item of a meal or of the diet; and (3) is required to be labeled as a dietary supplement, identifiable by the supplemental facts box found on the label and as required pursuant to 21 C.F.R. § 101.36;

(lll) all sales of tangible personal property and services purchased by special olympics Kansas, inc. for the purpose of providing year-round sports training and athletic competition in a variety of olympic-type sports for individuals with intellectual disabilities by giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy and participate in a sharing of gifts, skills and friendship with their families, other special olympics athletes and the community, and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization;

(mmm) all sales of tangible personal property purchased by or on behalf of the Marillac center, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing psycho-social-biological and special education services to children, and all sales of any such property by or on behalf of such organization for such purpose;

(nnn) all sales of tangible personal property and services purchased by the west Sedgwick county-sunrise rotary club and sunrise charitable fund for the purpose of constructing a boundless playground which is an integrated, barrier free and developmentally advantageous play environment for children of all abilities and disabilities;

(ooo) all sales of tangible personal property by or on behalf of a public library serving the general public and supported in whole or in part with tax money or a not-for-profit organization whose purpose is to raise funds for or provide services or other benefits to any such public library;

(ppp) all sales of tangible personal property and services purchased by or on behalf of a homeless shelter that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal income tax code of 1986, and used by any such homeless shelter to provide emergency and transitional housing for individuals and families experiencing homelessness, and all sales of any such property by or on behalf of any such homeless shelter for any such purpose;

(qqq) all sales of tangible personal property and services purchased by TLC for children and families, inc., hereinafter referred to as TLC, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and such property and services are used for the purpose of providing emergency shelter and treatment for abused and neglected children as well as meeting additional critical needs for children, juveniles and family, and all sales of any such

property by or on behalf of TLC for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for TLC for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by TLC. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for TLC. When TLC contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to TLC a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, TLC shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(rrr) all sales of tangible personal property and services purchased by any county law library maintained pursuant to law and sales of tangible personal property and services purchased by an organization that would have been exempt from taxation under the provisions of this subsection if purchased directly by the county law library for the purpose of



providing legal resources to attorneys, judges, students and the general public, and all sales of any such property by or on behalf of any such county law library;

(sss) all sales of tangible personal property and services purchased by catholic charities or youthville, hereinafter referred to as charitable family providers, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of providing emergency shelter and treatment for abused and neglected children as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of charitable family providers for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for charitable family providers for any such purpose which would be exempt from taxation under the provisions of this section if purchased directly by charitable family providers. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for charitable family providers. When charitable family providers contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to charitable family providers a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, charitable family providers shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reason-



able attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(ttt) all sales of tangible personal property or services purchased by a contractor for a project for the purpose of restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility owned by a nonprofit museum that has been granted an exemption pursuant to subsection (qq), which such home or facility is located in a city that has been designated as a qualified hometown pursuant to the provisions of K.S.A. 75-5071 et seq., and amendments thereto, and which such project is related to the purposes of K.S.A. 75-5071 et seq., and amendments thereto, and that would be exempt from taxation under the provisions of this section if purchased directly by such nonprofit museum. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility for any such nonprofit museum. When any such nonprofit museum shall contract for the purpose of restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such nonprofit museum a sworn statement on a form to be provided by the director of taxation that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in a home or facility or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such nonprofit museum shall be liable for tax

on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(uuu) all sales of tangible personal property and services purchased by Kansas children's service league, hereinafter referred to as KCSL, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of providing for the prevention and treatment of child abuse and maltreatment as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of KCSL for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for KCSL for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by KCSL. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for KCSL. When KCSL contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to KCSL a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which

it shall be determined that such materials will not be used for the purpose for which such certificate was issued, KCSL shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(vvv) all sales of tangible personal property or services, including the renting and leasing of tangible personal property or services, purchased by jazz in the woods, inc., a Kansas corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing jazz in the woods, an event benefiting children-in-need and other nonprofit charities assisting such children, and all sales of any such property by or on behalf of such organization for such purpose;

(www) all sales of tangible personal property purchased by or on behalf of the Frontenac education foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing education support for students, and all sales of any such property by or on behalf of such organization for such purpose;

(xxx) all sales of personal property and services purchased by the booth theatre foundation, inc., an organization, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such personal property and services are used by any such organization in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling of the booth theatre, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling the booth theatre for such organization, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the

contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after January 1, 2007, but prior to the effective date of this act upon the gross receipts received from any sale which would have been exempted by the provisions of this subsection had such sale occurred after the effective date of this act shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(yyy) all sales of tangible personal property and services purchased by TLC charities foundation, inc., hereinafter referred to as TLC charities, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of encouraging private philanthropy

to further the vision, values, and goals of TLC for children and families, inc.; and all sales of such property and services by or on behalf of TLC charities for any such purpose and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for TLC charities for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by TLC charities. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for TLC charities. When TLC charities contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to TLC charities a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be incorporated into the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, TLC charities shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(zzzz) all sales of tangible personal property purchased by the rotary club of shawnee foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code

of 1986, as amended, used for the purpose of providing contributions to community service organizations and scholarships;

(aaaa) all sales of personal property and services purchased by or on behalf of victory in the valley, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing a cancer support group and services for persons with cancer, and all sales of any such property by or on behalf of any such organization for any such purpose;

(bbbb) all sales of entry or participation fees, charges or tickets by Guadalupe health foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for such organization's annual fundraising event which purpose is to provide health care services for uninsured workers;

(cccc) all sales of tangible personal property or services purchased by or on behalf of wayside waifs, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing such organization's annual fundraiser, an event whose purpose is to support the care of homeless and abandoned animals, animal adoption efforts, education programs for children and efforts to reduce animal over-population and animal welfare services, and all sales of any such property, including entry or participation fees or charges, by or on behalf of such organization for such purpose;

(dddd) all sales of tangible personal property or services purchased by or on behalf of goodwill industries or Easter seals of Kansas, inc., both of which are exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing education, training and employment opportunities for people with disabilities and other barriers to employment;

(eeee) all sales of tangible personal property or services purchased by or on behalf of all American beef battalion, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of educating, promoting and participating as a contact group through the beef cattle industry in order to carry out such projects that provide support and morale to members of the United States armed forces and military services;

(ffff) all sales of tangible personal property and services purchased by sheltered living, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of providing residential and day services for people with developmental disabilities or intellectual disability, or both, and all sales of any such property by or on behalf of sheltered living, inc., for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the

purpose of rehabilitating, constructing, maintaining, repairing, enlarging, furnishing or remodeling homes and facilities for sheltered living, inc., for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by sheltered living, inc. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such homes and facilities for sheltered living, inc. When sheltered living, inc., contracts for the purpose of rehabilitating, constructing, maintaining, repairing, enlarging, furnishing or remodeling such homes and facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to sheltered living, inc., a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, sheltered living, inc., shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(gggg) all sales of game birds for which the primary purpose is use in hunting;

(hhhh) all sales of tangible personal property or services purchased on or after July 1, 2014, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business identified under



the North American industry classification system (NAICS) subsectors 1123, 1124, 112112, 112120 or 112210, and the sale and installation of machinery and equipment purchased for installation at any such business. The exemption provided in this subsection shall not apply to projects that have actual total costs less than \$50,000. When a person contracts for the construction, reconstruction, enlargement or remodeling of any such business, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to the owner of the business a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor of the contractor, who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(iii) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for Wichita children's home for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by Wichita children's home. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for Wichita children's home. When Wichita children's home contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to Wichita children's home a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were



entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, Wichita children's home shall be liable for the tax on all materials purchased for the project, and upon payment, it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(jjjj) all sales of tangible personal property or services purchased by or on behalf of the beacon, inc., that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing those desiring help with food, shelter, clothing and other necessities of life during times of special need;

(kkkk) all sales of tangible personal property and services purchased by or on behalf of reaching out from within, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of sponsoring self-help programs for incarcerated persons that will enable such incarcerated persons to become role models for non-violence while in correctional facilities and productive family members and citizens upon return to the community;

(llll) all sales of tangible personal property and services purchased by Gove county healthcare endowment foundation, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of constructing and equipping an airport in Quinter, Kansas, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing and equipping an airport in Quinter, Kansas, for such organization, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing or equipping of facilities for such organization. When such

organization shall contract for the purpose of constructing or equipping an airport in Quinter, Kansas, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation no later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. The provisions of this subsection shall expire and have no effect on and after July 1, 2019;

(mmmm) all sales of gold or silver coins; and palladium, platinum, gold or silver bullion. For the purposes of this subsection, "bullion" means bars, ingots or commemorative medallions of gold, silver, platinum, palladium, or a combination thereof, for which the value of the metal depends on its content and not the form;

(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;

(oooo) all sales of tangible personal property or services purchased for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a qualified business facility by a qualified firm or qualified supplier that meets the requirements established in K.S.A. 2023 Supp. 74-50,312 and 74-50,319, and amendments thereto, and that has been approved for a project exemption certificate by the secretary of commerce, and the sale and installation of machinery and equipment purchased by such qualified firm or qualified supplier for installation at any such qualified business facility. When a person shall contract for the construction, reconstruction, enlargement or remodeling of any such qualified business facility, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to the owner of the qualified firm or qualified supplier a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. As used in this subsection, “qualified business facility,” “qualified firm” and “qualified supplier” mean the same as defined in K.S.A. 2023 Supp. 74-50,311, and amendments thereto;

(pppp) (1) all sales of tangible personal property or services purchased by a not-for-profit corporation that is designated as an area agency on aging by the secretary for aging and disabilities services and is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code for the purpose of coordinating and providing seniors and those living with disabilities with services that promote person-centered care, including home-delivered meals, congregate meal settings, long-term case management, transportation, information, assistance and other preventative and intervention services to help service recipients remain in their homes and communities or for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for such area agency on aging; and

(2) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for an area agency on aging that would be exempt from taxation under the provisions of this section if purchased directly by such area agency on aging. Nothing in this paragraph shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for an area agency on aging. When an area agency on aging contracts for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and such contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such area agency on aging a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the area agency on aging concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof, the area agency on aging may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;~~and~~

(qqqq) all sales of tangible personal property or services purchased by Kansas suicide prevention HQ, inc., an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal inter-

nal revenue code of 1986, for the purpose of bringing suicide prevention training and awareness to communities across the state;

(rrrr) *all sales of the services of slaughtering, butchering, custom cutting, dressing, processing and packaging of an animal for human consumption when the animal is delivered or furnished by a customer that owns the animal and such meat or poultry is for use or consumption by such customer;*

(ssss) *all sales of tangible personal property or services purchased by or on behalf of doorstep inc., 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 short-term emergency aid to families and individuals in need, including assistance with food, clothing, rent, prescription medications, transportation and utilities, and providing information on services to promote long-term self-sufficiency;*

(tttt) *on and after January 1, 2024, all sales of tangible personal property or services purchased by exploration place, inc., an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and which such property and services are used for the purpose of constructing, remodeling, furnishing or equipping a riverfront amphitheater, a destination playscape, an education center and indoor renovations at exploration place in Wichita, Kansas, all sales of tangible personal property or services purchased by Kansas children's discovery center inc. in Topeka, Kansas, and which such property and services are used for the purpose of constructing, remodeling, furnishing or equipping projects that include indoor-outdoor classrooms, an expanded multi-media gallery, a workshop and loading dock and safety upgrades such as a tornado shelter, lactation room, first aid room and sensory room and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, remodeling, furnishing or equipping such projects, for such organizations, that would be exempt from taxation under the provisions of this section if purchased directly by such organizations. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, remodeling, furnishing or equipping of facilities for such organization. When such organization shall contract for the purpose of constructing, remodeling, furnishing or equipping such projects, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contrac-*

tor shall furnish to such organization a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation no later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization shall be liable for tax on all materials purchased for the project, and upon payment thereof may recover the same from the contractor together with reasonable attorney fees. Any contractor or agent, employee or subcontractor thereof, who purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after January 1, 2024, but prior to the effective date of this act, upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee. The provisions of this subsection shall expire and have no effect on and after December 31, 2030;

(uuuu) (1) (A) all sales of equipment, machinery, software, ancillary components, appurtenances, accessories or other infrastructure purchased for use in the provision of communications services; and

(B) all services purchased by a provider in the provision of the communications service used in the repair, maintenance or installation in such communications service.

(2) As used in this subsection:

(A) "Communications service" means internet access service, telecommunications service, video service or any combination thereof.

(B) "Equipment, machinery, software, ancillary components, appurtenances, accessories or other infrastructure" includes, but is not limited to:



(i) *Wires, cables, fiber, conduits, antennas, poles, switches, routers, amplifiers, rectifiers, repeaters, receivers, multiplexers, duplexers, transmitters, circuit cards, insulating and protective materials and cases, power equipment, backup power equipment, diagnostic equipment, storage devices, modems, cable modem termination systems and servers;*

(ii) *other general central office or headend equipment, such as channel cards, frames and cabinets;*

(iii) *equipment used in successor technologies, including items used to monitor, test, maintain, enable or facilitate qualifying equipment, machinery, software, ancillary components, appurtenances and accessories; and*

(iv) *other infrastructure that is used in whole or in part to provide communications services, including broadcasting, distributing, sending, receiving, storing, transmitting, retransmitting, amplifying, switching, providing connectivity for or routing communications services.*

(C) *“Internet access service” means the same as internet access as defined in section 1105 of the internet tax freedom act amendments of 2007, public law 110-108.*

(D) *“Provider” means a person or entity that sells communications service, including an affiliate or subsidiary.*

(E) *“Telecommunications service” means the same as defined in K.S.A. 79-3602, and amendments thereto.*

(F) *“Video service” means the same as defined in K.S.A. 12-2022, and amendments thereto.*

(3) *The provisions of this subsection shall expire and have no effect on and after July 1, 2029; and*

(vvv) (1) *all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a building that is operated by, or is intended to be operated by, the Kansas fairgrounds foundation, a not-for-profit corporation exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and located on the grounds of the Kansas state fair, and such tangible personal property would be exempt from taxation under the provisions of this paragraph if purchased directly by such eligible not-for-profit corporation. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a building for such eligible not-for-profit corporation. When such eligible not-for-profit corporation contracts for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a building, such corporation shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and such contractor may*

*purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering such purchases bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such eligible not-for-profit corporation a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or returned for credit, the contractor shall report and pay the sales or compensating tax to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it is determined that such materials will not be used for the purpose for which such certificate was issued. The eligible not-for-profit corporation concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof, the eligible not-for-profit corporation may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto.*

*(2) Sales tax paid on and after May 19, 2023, but prior to the effective date of this act upon the gross receipts received from any sale which would have been exempted by the provisions of this subsection had such sale occurred after the effective date of this act shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee.*

Sec. 6. K.S.A. 12-199 and K.S.A. 2023 Supp. 79-3602, 79-3602c and 79-3606 are hereby repealed.

Sec. 7. This act shall take effect and be in force from and after its publication in the statute book.

Governor's veto overridden.

(See Messages from the Governor)



**CERTIFICATE**

In accordance with K.S.A. 45-304, it is certified that **HB 2098**, was not approved by the Governor on April 24, 2024. The bill was approved on April 26, 2024 by two-thirds of the members elected to the House of Representatives notwithstanding the objections of the Governor; was reconsidered by the Senate and approved on April 30, 2024 by two-thirds of the members elected to the Senate notwithstanding the objections, and the bill did pass and shall become law.

This certificate is made this 5<sup>th</sup> day of May 2024, by the President of the Senate and Secretary of the Senate and the Speaker of the House and Chief Clerk of the House.

Ty Masterson  
*President of the Senate*

Corey Carnahan  
*Secretary of the Senate*

Daniel R. Hawkins  
*Speaker of the House of Representatives*

Susan W. Kannarr  
*Chief Clerk of the House of Representatives*

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CHAPTER 95

House Substitute for SENATE BILL No. 291

TO	SEC.
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AN ACT concerning information technology; relating to transferring cybersecurity employees under the chief information technology officer of each branch; creating a chief information security officer within the judicial and legislative branches; requiring the attorney general, Kansas bureau of investigation, secretary of state, state treasurer and insurance commissioner to appoint chief information security officers; placing the duty of cybersecurity under the chief information technology officer; requiring state agencies to comply with certain minimum cybersecurity standards; exempting certain audit reports from the open records act and eliminating the five-year review of such exemption; requiring the information technology executive council to develop a plan to integrate all information technology services for the executive branch under the executive chief information technology officer; making and concerning appropriations for the fiscal years ending June 30, 2025, and June 30, 2026, for the judicial branch, the office of information technology, Kansas information security office and the adjutant general; authorizing certain transfers and imposing certain limitations and restrictions and directing or authorizing certain disbursements and procedures for all state agencies; requiring legislative review of state agencies not in compliance with this act; providing for expiration of certain amendments made by this act; amending K.S.A. 40-110, 75-413, 75-623, 75-710, 75-711, 75-7203 and 75-7203, as amended by section 20 of this act, and K.S.A. 2023 Supp. 45-229, 45-229, as amended by section 10 of this act, 75-7201, 75-7201, as amended by section 16 of this act, 75-7202, 75-7202, as amended by section 18 of this act, 75-7205, 75-7205, as amended by section 22 of this act, 75-7206, 75-7206, as amended by section 24 of this act, 75-7208, 75-7208, as amended by section 26 of this act, 75-7209, 75-7209, as amended by section 28 of this act, 75-7237, 75-7237, as amended by section 30 of this act, 75-7238, 75-7238, as amended by section 32 of this act, 75-7239, 75-7239, as amended by section 34 of this act, 75-7240 and 75-7240, as amended by section 36 of this act, and repealing the existing sections.

*Be it enacted by the Legislature of the State of Kansas:*

- New Section 1. (a) On and after July 1, 2027, all cybersecurity services for each branch of state government shall be administered by the chief information technology officer and the chief information security officer of such branch. All cybersecurity employees within the legislative and executive branches of state government shall work at the direction of the chief information technology officer of the branch.
- (b) Prior to January 1, 2026:
- (1) The information technology executive council shall develop a plan to integrate all executive branch information technology services into the office of information technology services. The council shall consult with each agency head when developing such plan.
- (2) The judicial chief information technology officer shall develop an estimated project cost to provide information technology to judicial agencies and all employees of such agencies, including state and county-

funded judicial branch district court employees. Such employees shall be required to use such state-issued information technology hardware. The project cost developed pursuant to this paragraph shall include, in consultation with the executive branch information technology officer, a plan to allow each piece of information technology hardware that is used by a judicial branch employee to access a judicial branch application to have access to the KANWIN network and an estimated project cost to develop a cybersecurity program for all judicial districts that complies with the national institute of standards and technology cybersecurity framework (CSF) 2.0, as in effect on July 1, 2024.

(c) The information technology executive council shall report the plan developed pursuant to subsection (b) to the senate standing committee on ways and means and the house standing committee on legislative modernization or its successor committee prior to January 15, 2026.

(d) Prior to February 1, 2025, every website that is maintained by a branch of government or state agency shall be moved to a “.gov” domain.

(e) On July 1, 2025, and each year thereafter, moneys appropriated from the state general fund to or any special revenue fund of any state agency for information technology and cybersecurity expenditures shall be appropriated as a separate line item and shall not be merged with other items of appropriation for such state agency to allow for detailed review by the senate committee on ways and means and the house of representatives committee on appropriations during each regular legislative session.

(f) The provisions of this section do not apply to state educational institutions as defined in K.S.A. 76-711, and amendments thereto.

(g) This section shall expire on July 1, 2026.

New Sec. 2. (a) There is hereby established the position of judicial branch chief information security officer. The judicial chief information security officer shall be in the unclassified service under the Kansas civil service act, shall be appointed by the judicial administrator, subject to approval by the chief justice and shall receive compensation determined by the judicial administrator, subject to approval of the chief justice.

(b) The judicial chief information security officer shall:

(1) Report to the judicial administrator;

(2) establish security standards and policies to protect the branch's information technology systems and infrastructure in accordance with subsection (c);

(3) ensure the confidentiality, availability and integrity of the information transacted, stored or processed in the branch's information technology systems and infrastructure;

(4) develop a centralized cybersecurity protocol for protecting and managing judicial branch information technology assets and infrastructure;

(5) detect and respond to security incidents consistent with information security standards and policies;

(6) be responsible for the cybersecurity of all judicial branch data and information resources;

(7) collaborate with the chief information security officers of the other branches of state government to respond to cybersecurity incidents;

(8) ensure that all justices, judges and judicial branch employees complete cybersecurity awareness training annually and if an employee does not complete the required training, such employee's access to any state-issued hardware or the state network is revoked;

(9) review all contracts related to information technology entered into by a person or entity within the judicial branch to make efforts to reduce the risk of security vulnerabilities within the supply chain or product and ensure each contract contains standard security language; and

(10) coordinate with the United States cybersecurity and infrastructure security agency to perform annual audits of judicial branch agencies for compliance with applicable state and federal laws, rules and regulations and judicial branch policies and standards. The judicial chief information security officer shall make an audit request to such agency annually, regardless of whether or not such agency has the capacity to perform the requested audit.

(c) The judicial chief information security officer shall develop a cybersecurity program of each judicial agency that complies with the national institute of standards and technology cybersecurity framework (CSF) 2.0, as in effect on July 1, 2024. The judicial chief information security officer shall ensure that such programs achieve a CSF tier of 3.0 prior to July 1, 2028, and a CSF tier of 4.0 prior to July 1, 2030.

(d) (1) If an audit conducted pursuant to subsection (b)(10) results in a failure, the judicial chief information security officer shall report such failure to the speaker and minority leader of the house of representatives and the president and minority leader of the senate within 30 days of receiving notice of such failure. Such report shall contain a plan to mitigate any security risks identified in the audit. The judicial chief information security officer shall coordinate for an additional audit after the mitigation plan is implemented and report the results of such audit to the speaker and minority leader of the house of representatives and the president and minority leader of the senate.

(2) Results of audits conducted pursuant to subsection (b)(10) and the reports described in subsection (d)(1) shall be confidential and shall not be subject to discovery or disclosure pursuant to the open records act, K.S.A. 45-215 et seq., and amendments thereto.

(e) This section shall expire on July 1, 2026.

New Sec. 3. (a) There is hereby established the position of legislative branch chief information security officer. The legislative chief in-

formation security officer shall be in the unclassified service under the Kansas civil service act, shall be appointed by the legislative coordinating council and shall receive compensation determined by the legislative coordinating council.

(b) The legislative chief information security officer shall:

(1) Report to the legislative chief information technology officer;

(2) establish security standards and policies to protect the branch's information technology systems and infrastructure in accordance with subsection (c);

(3) ensure the confidentiality, availability and integrity of the information transacted, stored or processed in the branch's information technology systems and infrastructure;

(4) develop a centralized cybersecurity protocol for protecting and managing legislative branch information technology assets and infrastructure;

(5) detect and respond to security incidents consistent with information security standards and policies;

(6) be responsible for the cybersecurity of all legislative branch data and information resources and obtain approval from the revisor of statutes prior to taking any action on any matter that involves a legal issue related to the security of information technology;

(7) collaborate with the chief information security officers of the other branches of state government to respond to cybersecurity incidents;

(8) ensure that all legislators and legislative branch employees complete cybersecurity awareness training annually and if an employee does not complete the required training, such employee's access to any state-issued hardware or the state network is revoked;

(9) review all contracts related to information technology entered into by a person or entity within the legislative branch to make efforts to reduce the risk of security vulnerabilities within the supply chain or product and ensure each contract contains standard security language; and

(10) coordinate with the United States cybersecurity and infrastructure security agency to perform annual audits of legislative branch agencies for compliance with applicable state and federal laws, rules and regulations and legislative branch policies and standards. The legislative chief information security officer shall make an audit request to such agency annually, regardless of whether or not such agency has the capacity to perform the requested audit.

(c) The legislative chief information security officer shall develop a cybersecurity program of each legislative agency that complies with the national institute of standards and technology cybersecurity framework (CSF) 2.0, as in effect on July 1, 2024. The legislative chief information security officer shall ensure that such programs achieve a CSF tier of 3.0

prior to July 1, 2028, and a CSF tier of 4.0 prior to July 1, 2030. The agency head of each legislative agency shall coordinate with the legislative chief information security officer to achieve such standards.

(d) (1) If an audit conducted pursuant to subsection (b)(10) results in a failure, the legislative chief information security officer shall report such failure to the speaker and minority leader of the house of representatives and the president and minority leader of the senate within 30 days of receiving notice of such failure. Such report shall contain a plan to mitigate any security risks identified in the audit. The legislative chief information security officer shall coordinate for an additional audit after the mitigation plan is implemented and report the results of such audit to the speaker and minority leader of the house of representatives and the president and minority leader of the senate.

(2) Results of audits conducted pursuant to subsection (b)(10) and the reports described in subsection (d)(1) shall be confidential and shall not be subject to discovery or disclosure pursuant to the open records act, K.S.A. 45-215 et seq., and amendments thereto.

(e) This section shall expire on July 1, 2026.

New Sec. 4. (a) On July 1, 2028, and each year thereafter, the director of the budget, in consultation with the legislative, executive and judicial chief information technology officers as appropriate, shall determine if each state agency is in compliance with the provisions of this act for the previous fiscal year. If the director of the budget determines that a state agency is not in compliance with the provisions of this act for such fiscal year, the director shall certify an amount equal to 5% of the amount:

(1) Appropriated and reappropriated from the state general fund for such state agency for such fiscal year; and

(2) credited to and available in each special revenue fund for such state agency in such fiscal year. If during any fiscal year, a special revenue fund has no expenditure limitation, then an expenditure limitation shall be established for such fiscal year on such special revenue fund by the director of the budget in an amount that is 5% less than the amount of moneys credited to and available in such special revenue fund for such fiscal year.

(b) The director of the budget shall submit a detailed written report to the legislature on or before the first day of the regular session of the legislature concerning such compliance determinations, including factors considered by the director when making such determination, and the amounts certified for each state agency for such fiscal year.

(c) During the regular session of the legislature, the senate committee on ways and means and the house of representatives committee on appropriations shall consider such compliance determinations and whether to lapse amounts appropriated and reappropriated and decrease the

expenditure limitations of special revenue funds for such state agencies during the budget committee hearings for such noncomplying agency.

(d) This section shall expire on July 1, 2026.

New Sec. 5.

JUDICIAL BRANCH

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Judiciary operations (677-00-1000-0103).....\$659,368

New Sec. 6.

KANSAS INFORMATION SECURITY OFFICE

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Information technology security fund.....No limit

New Sec. 7.

KANSAS INFORMATION SECURITY OFFICE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2026, the following:

Kansas information security office (336-00-1000).....\$15,000,000

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2026, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Information technology security fund.....No limit

(c) During fiscal year 2026, the director of the budget, in consultation with the executive branch chief information technology officer and executive branch chief information security officer, shall determine the amount of moneys from the state general fund and each special revenue fund that each executive branch agency has expended during fiscal years 2021 through 2025 for services performed by the Kansas information security office or other cybersecurity services for such state agency: *Provided*, That the director of the budget shall determine such five-year average of each state agency's expenditures from the state general fund and each special revenue fund: *Provided further*, That during fiscal year 2026, the director of the budget shall certify the amount so determined to the director of accounts and reports and, at the same time as such certification is transmitted to the director of accounts and reports, shall transmit a copy of such certification to the director of legislative research: *And pro-*

*vided further*, That upon receipt of each such certification, the director of accounts and reports shall: (1) For the amounts from the state general fund, lapse such funds; and (2) for each special revenue fund, transfer the amount from the special revenue fund of the state agency to the information technology security fund established in K.S.A. 75-7239, and amendments thereto: *Provided however*, That the provisions of this subsection do not apply to state educational institutions as defined in K.S.A. 76-711, and amendments thereto.

New Sec. 8.

ADJUTANT GENERAL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (034-00-1000-0053) .....\$250,000

*Provided*, That expenditures shall be made by the above agency from such account for two full-time employees in the Kansas intelligence fusion center to assist in monitoring state information technology systems: *Provided further*, That such employees shall be in the unclassified service of the civil service act and shall be in addition to the positions of the above agency as authorized pursuant to K.S.A. 2023 Supp. 48-3706, and amendments thereto.

Sec. 9. K.S.A. 40-110 is hereby amended to read as follows: 40-110.

(a) The commissioner of insurance is hereby authorized to appoint an assistant commissioner of insurance, actuaries, two special attorneys who shall have been regularly admitted to practice, an executive secretary, policy examiners, two field representatives, and a secretary to the commissioner. Such appointees shall each receive an annual salary to be determined by the commissioner of insurance, within the limits of available appropriations. The commissioner is also authorized to appoint, within the provisions of the civil service law, and available appropriations, other employees as necessary to administer the provisions of this act. The field representatives authorized by this section may be empowered to conduct inquiries, investigations or to receive complaints. Such field representatives shall not be empowered to make, or direct to be made, an examination of the affairs and financial condition of any insurance company in the process of organization, or applying for admission or doing business in this state.

(b) The appointees authorized by this section shall take the proper official oath and shall be in no way interested, except as policyholders, in any insurance company. In the absence of the commissioner of insurance the assistant commissioner shall perform the duties of the commissioner of insurance, but shall in all cases execute papers in the name of the commissioner of insurance, as assistant. The commissioner of insurance shall



be responsible for all acts of an official nature done and performed by the commissioner's assistant or any person employed in such office. All the appointees authorized by this section shall hold their office at the will and pleasure of the commissioner of insurance.

(c) (1) *The commissioner shall appoint a chief information security officer who shall be responsible for establishing security standards and policies to protect the department's information technology systems and infrastructure. The chief information security officer shall:*

(A) *Develop a cybersecurity program for the department that complies with the national institute of standards and technology cybersecurity framework (CSF) 2.0, as in effect on July 1, 2024. The chief information security officer shall ensure that such programs achieve a CSF tier of 3.0 prior to July 1, 2028, and a CSF tier of 4.0 prior to July 1, 2030;*

(B) *ensure that the commissioner and all employees complete cybersecurity awareness training annually and that if an employee does not complete the required training, such employee's access to any state-issued hardware or the state network is revoked; and*

(C) (i) (a) *coordinate with the United States cybersecurity and infrastructure security agency to perform annual audits of the department for compliance with applicable state and federal laws, rules and regulations and department policies and standards; and*

(b) *make an audit request to such agency annually, regardless of whether or not such agency has the capacity to perform the requested audit.*

(ii) *Results of audits conducted pursuant to this paragraph shall be confidential and shall not be subject to discovery or disclosure pursuant to the open records act, K.S.A. 45-215 et seq., and amendments thereto.*

(2) *The provisions of this subsection shall expire on July 1, 2026.*

Sec. 10. K.S.A. 2023 Supp. 45-229 is hereby amended to read as follows: 45-229. (a) It is the intent of the legislature that exceptions to disclosure under the open records act shall be created or maintained only if:

(1) The public record is of a sensitive or personal nature concerning individuals;

(2) the public record is necessary for the effective and efficient administration of a governmental program; or

(3) the public record affects confidential information.

The maintenance or creation of an exception to disclosure must be compelled as measured by these criteria. Further, the legislature finds that the public has a right to have access to public records unless the criteria in this section for restricting such access to a public record are met and the criteria are considered during legislative review in connection with the particular exception to disclosure to be significant enough to override the strong public policy of open government. To strengthen the policy of

open government, the legislature shall consider the criteria in this section before enacting an exception to disclosure.

(b) Subject to the provisions of subsections (g) and (h), any new exception to disclosure or substantial amendment of an existing exception shall expire on July 1 of the fifth year after enactment of the new exception or substantial amendment, unless the legislature acts to continue the exception. A law that enacts a new exception or substantially amends an existing exception shall state that the exception expires at the end of five years and that the exception shall be reviewed by the legislature before the scheduled date.

(c) For purposes of this section, an exception is substantially amended if the amendment expands the scope of the exception to include more records or information. An exception is not substantially amended if the amendment narrows the scope of the exception.

(d) This section is not intended to repeal an exception that has been amended following legislative review before the scheduled repeal of the exception if the exception is not substantially amended as a result of the review.

(e) In the year before the expiration of an exception, the revisor of statutes shall certify to the president of the senate and the speaker of the house of representatives, by July 15, the language and statutory citation of each exception that will expire in the following year that meets the criteria of an exception as defined in this section. Any exception that is not identified and certified to the president of the senate and the speaker of the house of representatives is not subject to legislative review and shall not expire. If the revisor of statutes fails to certify an exception that the revisor subsequently determines should have been certified, the revisor shall include the exception in the following year's certification after that determination.

(f) "Exception" means any provision of law that creates an exception to disclosure or limits disclosure under the open records act pursuant to K.S.A. 45-221, and amendments thereto, or pursuant to any other provision of law.

(g) A provision of law that creates or amends an exception to disclosure under the open records law shall not be subject to review and expiration under this act if such provision:

- (1) Is required by federal law;
- (2) applies solely to the legislature or to the state court system;
- (3) has been reviewed and continued in existence twice by the legislature; ~~or~~
- (4) has been reviewed and continued in existence by the legislature during the 2013 legislative session and thereafter; *or*
- (5) *is a report of the results of an audit conducted by the United States cybersecurity and infrastructure security agency.*

(h) (1) The legislature shall review the exception before its scheduled expiration and consider as part of the review process the following:

(A) What specific records are affected by the exception;

(B) whom does the exception uniquely affect, as opposed to the general public;

(C) what is the identifiable public purpose or goal of the exception;

(D) whether the information contained in the records may be obtained readily by alternative means and how it may be obtained;

(2) an exception may be created or maintained only if it serves an identifiable public purpose and may be no broader than is necessary to meet the public purpose it serves. An identifiable public purpose is served if the legislature finds that the purpose is sufficiently compelling to override the strong public policy of open government and cannot be accomplished without the exception and if the exception:

(A) Allows the effective and efficient administration of a governmental program that would be significantly impaired without the exception;

(B) protects information of a sensitive personal nature concerning individuals, the release of such information would be defamatory to such individuals or cause unwarranted damage to the good name or reputation of such individuals or would jeopardize the safety of such individuals. Only information that would identify the individuals may be excepted under this paragraph; or

(C) protects information of a confidential nature concerning entities, including, but not limited to, a formula, pattern, device, combination of devices, or compilation of information that is used to protect or further a business advantage over those who do not know or use it, if the disclosure of such information would injure the affected entity in the marketplace.

(3) Records made before the date of the expiration of an exception shall be subject to disclosure as otherwise provided by law. In deciding whether the records shall be made public, the legislature shall consider whether the damage or loss to persons or entities uniquely affected by the exception of the type specified in paragraph (2)(B) or (2)(C) would occur if the records were made public.

(i) (1) Exceptions contained in the following statutes as continued in existence in section 2 of chapter 126 of the 2005 Session Laws of Kansas and that have been reviewed and continued in existence twice by the legislature as provided in subsection (g) are hereby continued in existence: 1-401, 2-1202, 5-512, 9-1137, 9-1712, 9-2217, 10-630, 12-189, 12-1,108, 12-1694, 12-1698, 12-2819, 12-4516, 16-715, 16a-2-304, 17-1312e, 17-2227, 17-5832, 17-7511, 17-76,139, 19-4321, 21-2511, 22-3711, 22-4707, 22-4909, 22a-243, 22a-244, 23-605, 23-9,312, 25-4161, 25-4165, 31-405, 34-251, 38-2212, 39-709b, 39-719e, 39-934, 39-1434, 39-1704, 40-222, 40-2,156, 40-2c20, 40-2c21, 40-2d20, 40-2d21, 40-409, 40-956, 40-

1128, 40-2807, 40-3012, 40-3304, 40-3308, 40-3403b, 40-3421, 40-3613, 40-3805, 40-4205, 44-510j, 44-550b, 44-594, 44-635, 44-714, 44-817, 44-1005, 44-1019, 45-221(a)(1) through (43), 46-256, 46-259, 46-2201, 47-839, 47-844, 47-849, 47-1709, 48-1614, 49-406, 49-427, 55-1,102, 58-4114, 59-2135, 59-2802, 59-2979, 59-29b79, 60-3333, 60-3336, 65-102b, 65-118, 65-119, 65-153f, 65-170g, 65-177, 65-1,106, 65-1,113, 65-1,116, 65-1,157a, 65-1,163, 65-1,165, 65-1,168, 65-1,169, 65-1,171, 65-1,172, 65-436, 65-445, 65-507, 65-525, 65-531, 65-657, 65-1135, 65-1467, 65-1627, 65-1831, 65-2422d, 65-2438, 65-2836, 65-2839a, 65-2898a, 65-3015, 65-3447, 65-34,108, 65-34,126, 65-4019, 65-4922, 65-4925, 65-5602, 65-5603, 65-6002, 65-6003, 65-6004, 65-6010, 65-67a05, 65-6803, 65-6804, 66-101c, 66-117, 66-151, 66-1,190, 66-1,203, 66-1220a, 66-2010, 72-2232, 72-3438, 72-6116, 72-6267, 72-9934, 73-1228, 74-2424, 74-2433f, 74-32,419, 74-4905, 74-4909, 74-50,131, 74-5515, 74-7308, 74-7338, 74-8104, 74-8307, 74-8705, 74-8804, 74-9805, 75-104, 75-712, 75-7b15, 75-1267, 75-2943, 75-4332, 75-4362, 75-5133, 75-5266, 75-5665, 75-5666, 75-7310, 76-355, 76-359, 76-493, 76-12b11, 76-12c03, 76-3305, 79-1119, 79-1437f, 79-3234, 79-3395, 79-3420, 79-3499, 79-34,113, 79-3614, 79-3657, 79-4301 and 79-5206.

(2) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) and that have been reviewed during the 2015 legislative session and continued in existence by the legislature as provided in subsection (g) are hereby continued in existence: 17-2036, 40-5301, 45-221(a)(45), (46) and (49), 48-16a10, 58-4616, 60-3351, 72-3415, 74-50,217 and 75-53,105.

(j) (1) Exceptions contained in the following statutes as continued in existence in section 1 of chapter 87 of the 2006 Session Laws of Kansas and that have been reviewed and continued in existence twice by the legislature as provided in subsection (g) are hereby continued in existence: 1-501, 9-1303, 12-4516a, 39-970, 65-525, 65-5117, 65-6016, 65-6017 and 74-7508.

(2) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) during 2015 and that have been reviewed during the 2016 legislative session are hereby continued in existence: 12-5611, 22-4906, 22-4909, 38-2310, 38-2311, 38-2326, 40-955, 44-1132, 45-221(a)(10)(F) and (a)(50), 60-3333, 65-4a05, 65-445(g), 65-6154, 71-218, 75-457, 75-712c, 75-723 and 75-7c06.

(k) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) and that have been reviewed during the 2014 legislative session and continued in existence

by the legislature as provided in subsection (g) are hereby continued in existence: 1-205, 2-2204, 8-240, 8-247, 8-255c, 8-1324, 8-1325, 12-17, 150, 12-2001, 17-12a607, 38-1008, 38-2209, 40-5006, 40-5108, 41-2905, 41-2906, 44-706, 44-1518, 45-221(a)(44), (45), (46), (47) and (48), 50-6a11, 65-1,243, 65-16,104, 65-3239, 74-50,184, 74-8134, 74-99b06, 77-503a and 82a-2210.

(l) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) during 2016 and that have been reviewed during the 2017 legislative session are hereby continued in existence: 12-5711, 21-2511, 22-4909, 38-2313, 45-221(a)(51) and (52), 65-516, 65-1505, 74-2012, 74-5607, 74-8745, 74-8752, 74-8772, 75-7d01, 75-7d05, 75-5133, 75-7427 and 79-3234.

(m) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) during 2012 and that have been reviewed during the 2013 legislative session and continued in existence by the legislature as provided in subsection (g) are hereby continued in existence: 12-5811, 40-222, 40-223j, 40-5007a, 40-5009a, 40-5012a, 65-1685, 65-1695, 65-2838a, 66-1251, 66-1805, 72-8268, 75-712 and 75-5366.

(n) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) and that have been reviewed during the 2018 legislative session are hereby continued in existence: 9-513c(c)(2), 39-709, 45-221(a)(26), (53) and (54), 65-6832, 65-6834, 75-7c06 and 75-7c20.

(o) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) that have been reviewed during the 2019 legislative session are hereby continued in existence: 21-2511(h)(2), 21-5905(a)(7), 22-2302(b) and (c), 22-2502(d) and (e), 40-222(k)(7), 44-714(e), 45-221(a)(55), 46-1106(g) regarding 46-1106(i), 65-2836(i), 65-2839a(c), 65-2842(d), 65-28a05(n), article 6(d) of 65-6230, 72-6314(a) and 74-7047(b).

(p) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) that have been reviewed during the 2020 legislative session are hereby continued in existence: 38-2310(c), 40-409(j)(2), 40-6007(a), 45-221(a)(52), 46-1129, 59-29a22(b)(10) and 65-6747.

(q) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the

house of representatives pursuant to subsection (e) that have been reviewed during the 2021 legislative session are hereby continued in existence: 22-2302(c)(4)(J) and (c)(6)(B), 22-2502(e)(4)(J) and (e)(6)(B) and 65-6111(d)(4).

(r) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) that have been reviewed during the 2023 legislative session are hereby continued in existence: 2-3902 and 66-2020.

Sec. 11. On and after July 1, 2026, K.S.A. 2023 Supp. 45-229, as amended by section 10 of this act, is hereby amended to read as follows: 45-229. (a) It is the intent of the legislature that exceptions to disclosure under the open records act shall be created or maintained only if:

- (1) The public record is of a sensitive or personal nature concerning individuals;
- (2) the public record is necessary for the effective and efficient administration of a governmental program; or
- (3) the public record affects confidential information.

The maintenance or creation of an exception to disclosure must be compelled as measured by these criteria. Further, the legislature finds that the public has a right to have access to public records unless the criteria in this section for restricting such access to a public record are met and the criteria are considered during legislative review in connection with the particular exception to disclosure to be significant enough to override the strong public policy of open government. To strengthen the policy of open government, the legislature shall consider the criteria in this section before enacting an exception to disclosure.

(b) Subject to the provisions of subsections (g) and (h), any new exception to disclosure or substantial amendment of an existing exception shall expire on July 1 of the fifth year after enactment of the new exception or substantial amendment, unless the legislature acts to continue the exception. A law that enacts a new exception or substantially amends an existing exception shall state that the exception expires at the end of five years and that the exception shall be reviewed by the legislature before the scheduled date.

(c) For purposes of this section, an exception is substantially amended if the amendment expands the scope of the exception to include more records or information. An exception is not substantially amended if the amendment narrows the scope of the exception.

(d) This section is not intended to repeal an exception that has been amended following legislative review before the scheduled repeal of the exception if the exception is not substantially amended as a result of the review.

(e) In the year before the expiration of an exception, the revisor of statutes shall certify to the president of the senate and the speaker of the house of representatives, by July 15, the language and statutory citation of each exception that will expire in the following year that meets the criteria of an exception as defined in this section. Any exception that is not identified and certified to the president of the senate and the speaker of the house of representatives is not subject to legislative review and shall not expire. If the revisor of statutes fails to certify an exception that the revisor subsequently determines should have been certified, the revisor shall include the exception in the following year's certification after that determination.

(f) "Exception" means any provision of law that creates an exception to disclosure or limits disclosure under the open records act pursuant to K.S.A. 45-221, and amendments thereto, or pursuant to any other provision of law.

(g) A provision of law that creates or amends an exception to disclosure under the open records law shall not be subject to review and expiration under this act if such provision:

- (1) Is required by federal law;
- (2) applies solely to the legislature or to the state court system;
- (3) has been reviewed and continued in existence twice by the legislature; *or*
- (4) has been reviewed and continued in existence by the legislature during the 2013 legislative session and thereafter; ~~or~~
- ~~(5) is a report of the results of an audit conducted by the United States cybersecurity and infrastructure security agency.~~

(h) (1) The legislature shall review the exception before its scheduled expiration and consider as part of the review process the following:

- (A) What specific records are affected by the exception;
- (B) whom does the exception uniquely affect, as opposed to the general public;
- (C) what is the identifiable public purpose or goal of the exception;
- (D) whether the information contained in the records may be obtained readily by alternative means and how it may be obtained;

(2) an exception may be created or maintained only if it serves an identifiable public purpose and may be no broader than is necessary to meet the public purpose it serves. An identifiable public purpose is served if the legislature finds that the purpose is sufficiently compelling to override the strong public policy of open government and cannot be accomplished without the exception and if the exception:

- (A) Allows the effective and efficient administration of a governmental program that would be significantly impaired without the exception;
- (B) protects information of a sensitive personal nature concerning individuals, the release of such information would be defamatory to such in-



dividuals or cause unwarranted damage to the good name or reputation of such individuals or would jeopardize the safety of such individuals. Only information that would identify the individuals may be excepted under this paragraph; or

(C) protects information of a confidential nature concerning entities, including, but not limited to, a formula, pattern, device, combination of devices, or compilation of information that is used to protect or further a business advantage over those who do not know or use it, if the disclosure of such information would injure the affected entity in the marketplace.

(3) Records made before the date of the expiration of an exception shall be subject to disclosure as otherwise provided by law. In deciding whether the records shall be made public, the legislature shall consider whether the damage or loss to persons or entities uniquely affected by the exception of the type specified in paragraph (2)(B) or (2)(C) would occur if the records were made public.

(i) (1) Exceptions contained in the following statutes as continued in existence in section 2 of chapter 126 of the 2005 Session Laws of Kansas and that have been reviewed and continued in existence twice by the legislature as provided in subsection (g) are hereby continued in existence: 1-401, 2-1202, 5-512, 9-1137, 9-1712, 9-2217, 10-630, 12-189, 12-1,108, 12-1694, 12-1698, 12-2819, 12-4516, 16-715, 16a-2-304, 17-1312e, 17-2227, 17-5832, 17-7511, 17-76,139, 19-4321, 21-2511, 22-3711, 22-4707, 22-4909, 22a-243, 22a-244, 23-605, 23-9,312, 25-4161, 25-4165, 31-405, 34-251, 38-2212, 39-709b, 39-719e, 39-934, 39-1434, 39-1704, 40-222, 40-2,156, 40-2c20, 40-2c21, 40-2d20, 40-2d21, 40-409, 40-956, 40-1128, 40-2807, 40-3012, 40-3304, 40-3308, 40-3403b, 40-3421, 40-3613, 40-3805, 40-4205, 44-510j, 44-550b, 44-594, 44-635, 44-714, 44-817, 44-1005, 44-1019, 45-221(a)(1) through (43), 46-256, 46-259, 46-2201, 47-839, 47-844, 47-849, 47-1709, 48-1614, 49-406, 49-427, 55-1,102, 58-4114, 59-2135, 59-2802, 59-2979, 59-29b79, 60-3333, 60-3336, 65-102b, 65-118, 65-119, 65-153f, 65-170g, 65-177, 65-1,106, 65-1,113, 65-1,116, 65-1,157a, 65-1,163, 65-1,165, 65-1,168, 65-1,169, 65-1,171, 65-1,172, 65-436, 65-445, 65-507, 65-525, 65-531, 65-657, 65-1135, 65-1467, 65-1627, 65-1831, 65-2422d, 65-2438, 65-2836, 65-2839a, 65-2898a, 65-3015, 65-3447, 65-34,108, 65-34,126, 65-4019, 65-4922, 65-4925, 65-5602, 65-5603, 65-6002, 65-6003, 65-6004, 65-6010, 65-67a05, 65-6803, 65-6804, 66-101c, 66-117, 66-151, 66-1,190, 66-1,203, 66-1220a, 66-2010, 72-2232, 72-3438, 72-6116, 72-6267, 72-9934, 73-1228, 74-2424, 74-2433f, 74-32,419, 74-4905, 74-4909, 74-50,131, 74-5515, 74-7308, 74-7338, 74-8104, 74-8307, 74-8705, 74-8804, 74-9805, 75-104, 75-712, 75-7b15, 75-1267, 75-2943, 75-4332, 75-4362, 75-5133, 75-5266, 75-5665, 75-5666, 75-7310, 76-355, 76-359, 76-493, 76-12b11, 76-12c03, 76-3305, 79-1119, 79-1437f, 79-3234, 79-3395, 79-3420, 79-3499, 79-34,113, 79-3614, 79-3657, 79-4301 and 79-5206.



(2) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) and that have been reviewed during the 2015 legislative session and continued in existence by the legislature as provided in subsection (g) are hereby continued in existence: 17-2036, 40-5301, 45-221(a)(45), (46) and (49), 48-16a10, 58-4616, 60-3351, 72-3415, 74-50,217 and 75-53,105.

(j) (1) Exceptions contained in the following statutes as continued in existence in section 1 of chapter 87 of the 2006 Session Laws of Kansas and that have been reviewed and continued in existence twice by the legislature as provided in subsection (g) are hereby continued in existence: 1-501, 9-1303, 12-4516a, 39-970, 65-525, 65-5117, 65-6016, 65-6017 and 74-7508.

(2) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) during 2015 and that have been reviewed during the 2016 legislative session are hereby continued in existence: 12-5611, 22-4906, 22-4909, 38-2310, 38-2311, 38-2326, 40-955, 44-1132, 45-221(a)(10)(F) and (a)(50), 60-3333, 65-4a05, 65-445(g), 65-6154, 71-218, 75-457, 75-712c, 75-723 and 75-7c06.

(k) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) and that have been reviewed during the 2014 legislative session and continued in existence by the legislature as provided in subsection (g) are hereby continued in existence: 1-205, 2-2204, 8-240, 8-247, 8-255c, 8-1324, 8-1325, 12-17,150, 12-2001, 17-12a607, 38-1008, 38-2209, 40-5006, 40-5108, 41-2905, 41-2906, 44-706, 44-1518, 45-221(a)(44), (45), (46), (47) and (48), 50-6a11, 65-1,243, 65-16,104, 65-3239, 74-50,184, 74-8134, 74-99b06, 77-503a and 82a-2210.

(l) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) during 2016 and that have been reviewed during the 2017 legislative session are hereby continued in existence: 12-5711, 21-2511, 22-4909, 38-2313, 45-221(a)(51) and (52), 65-516, 65-1505, 74-2012, 74-5607, 74-8745, 74-8752, 74-8772, 75-7d01, 75-7d05, 75-5133, 75-7427 and 79-3234.

(m) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) during 2012 and that have been reviewed during the 2013 legislative session and continued in existence by the legislature as provided in subsection (g) are hereby continued in existence: 12-5811, 40-222, 40-223j, 40-5007a, 40-5009a, 40-

5012a, 65-1685, 65-1695, 65-2838a, 66-1251, 66-1805, 72-8268, 75-712 and 75-5366.

(n) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) and that have been reviewed during the 2018 legislative session are hereby continued in existence: 9-513c(c)(2), 39-709, 45-221(a)(26), (53) and (54), 65-6832, 65-6834, 75-7c06 and 75-7c20.

(o) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) that have been reviewed during the 2019 legislative session are hereby continued in existence: 21-2511(h)(2), 21-5905(a)(7), 22-2302(b) and (c), 22-2502(d) and (e), 40-222(k)(7), 44-714(e), 45-221(a)(55), 46-1106(g) regarding 46-1106(i), 65-2836(i), 65-2839a(c), 65-2842(d), 65-28a05(n), article 6(d) of 65-6230, 72-6314(a) and 74-7047(b).

(p) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) that have been reviewed during the 2020 legislative session are hereby continued in existence: 38-2310(c), 40-409(j)(2), 40-6007(a), 45-221(a)(52), 46-1129, 59-29a22(b)(10) and 65-6747.

(q) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) that have been reviewed during the 2021 legislative session are hereby continued in existence: 22-2302(c)(4)(J) and (c)(6)(B), 22-2502(e)(4)(J) and (e)(6)(B) and 65-6111(d)(4).

(r) Exceptions contained in the following statutes as certified by the revisor of statutes to the president of the senate and the speaker of the house of representatives pursuant to subsection (e) that have been reviewed during the 2023 legislative session are hereby continued in existence: 2-3902 and 66-2020.

Sec. 12. K.S.A. 75-413 is hereby amended to read as follows: 75-413. (a) The secretary of state may appoint such other assistants and clerks as may be authorized by law, but the secretary of state shall be responsible for the proper discharge of the duties of all assistants and clerks, and they shall hold their offices at the will and pleasure of the secretary and shall do and perform such general duties as the secretary may require.

(b)(1) *The secretary of state shall appoint a chief information security officer who shall be responsible for establishing security standards and policies to protect the office's information technology systems and infrastructure. The chief information security officer shall:*

(A) *Develop a cybersecurity program for the office that complies with the national institute of standards and technology cybersecurity framework (CSF) 2.0, as in effect on July 1, 2024. The chief information security officer shall ensure that such programs achieve a CSF tier of 3.0 prior to July 1, 2028, and a CSF tier of 4.0 prior to July 1, 2030;*

(B) *ensure that the secretary of state and all employees complete cybersecurity awareness training annually and that if an employee does not complete the required training, such employee's access to any state-issued hardware or the state network is revoked; and*

(C) (i) (a) *coordinate with the United States cybersecurity and infrastructure security agency to perform annual audits of the office for compliance with applicable state and federal laws, rules and regulations and office policies and standards; and*

(b) *make an audit request to such agency annually, regardless of whether or not such agency has the capacity to perform the requested audit.*

(ii) *Results of audits conducted pursuant to this paragraph shall be confidential and shall not be subject to discovery or disclosure pursuant to the open records act, K.S.A. 45-215 et seq., and amendments thereto.*

(2) *The provisions of this subsection shall expire on July 1, 2026.*

Sec. 13. K.S.A. 75-623 is hereby amended to read as follows: 75-623.

(a) The treasurer shall appoint such other assistants, clerks, bookkeepers, accountants and stenographers as may be authorized by law, each of which persons shall take the oath of office required of public officers. Such persons shall hold their offices at the will and pleasure of the state treasurer.

(b) (1) *The treasurer shall appoint a chief information security officer who shall be responsible for establishing security standards and policies to protect the office's information technology systems and infrastructure. The chief information security officer shall:*

(A) *Develop a cybersecurity program for the office that complies with the national institute of standards and technology cybersecurity framework (CSF) 2.0, as in effect on July 1, 2024. The chief information security officer shall ensure that such programs achieve a CSF tier of 3.0 prior to July 1, 2028, and a CSF tier of 4.0 prior to July 1, 2030;*

(B) *ensure that the treasurer and all employees complete cybersecurity awareness training annually and that if an employee does not complete the required training, such employee's access to any state-issued hardware or the state network is revoked; and*

(C) (i) (a) *coordinate with the United States cybersecurity and infrastructure security agency to perform annual audits of the office for compliance with applicable state and federal laws, rules and regulations and office policies and standards; and*

(b) *make an audit request to such agency annually, regardless of whether or not such agency has the capacity to perform the requested audit.*

(ii) *Results of audits conducted pursuant to this paragraph shall be confidential and shall not be subject to discovery or disclosure pursuant to the open records act, K.S.A. 45-215 et seq., and amendments thereto.*

(2) *The provisions of this subsection shall expire on July 1, 2026.*

Sec. 14. K.S.A. 75-710 is hereby amended to read as follows: 75-710.

(a) The attorney general shall appoint such assistants, clerks, and stenographers as shall be authorized by law, and who shall hold their office at the will and pleasure of the attorney general. All fees and allowances earned by said assistants or any of them, or allowed to them by any statute or order of court in any civil or criminal case whatsoever, shall be turned into the general revenue fund of the state treasury, and the vouchers for their monthly salaries shall not be honored by the director of accounts and reports until a verified account of the fees collected by them, or either of them, during the preceding month, has been filed in the director of accounts and reports' office. Assistants appointed by the attorney general shall perform the duties and exercise the powers as prescribed by law and shall perform other duties as prescribed by the attorney general. Assistants shall act for and exercise the power of the attorney general to the extent the attorney general delegates them the authority to do so.

(b) (1) *The attorney general shall appoint a chief information security officer who shall be responsible for establishing security standards and policies to protect the office's information technology systems and infrastructure. The chief information security officer shall:*

(A) *Develop a cybersecurity program for the office that complies with the national institute of standards and technology cybersecurity framework (CSF) 2.0, as in effect on July 1, 2024. The chief information security officer shall ensure that such programs achieve a CSF tier of 3.0 prior to July 1, 2028, and a CSF tier of 4.0 prior to July 1, 2030;*

(B) *ensure that the attorney general and all employees complete cybersecurity awareness training annually and that if an employee does not complete the required training, such employee's access to any state-issued hardware or the state network is revoked; and*

(C) (i) (a) *coordinate with the United States cybersecurity and infrastructure security agency to perform annual audits of the office for compliance with applicable state and federal laws, rules and regulations and office policies and standards; and*

(b) *make an audit request to such agency annually, regardless of whether or not such agency has the capacity to perform the requested audit.*

(ii) *Results of audits conducted pursuant to this paragraph shall be confidential and shall not be subject to discovery or disclosure pursuant to the open records act, K.S.A. 45-215 et seq., and amendments thereto.*

(2) *The provisions of this subsection shall expire on July 1, 2026.*

Sec. 15. K.S.A. 75-711 is hereby amended to read as follows: 75-711.

(a) There is hereby established, under the jurisdiction of the attorney general, a division to be known as the Kansas bureau of investigation. The director of the bureau shall be appointed by the attorney general, subject to confirmation by the senate as provided in K.S.A. 75-4315b, and amendments thereto, and shall have special training and qualifications for such position. Except as provided by K.S.A. 46-2601, and amendments thereto, no person appointed as director shall exercise any power, duty or function as director until confirmed by the senate. In accordance with appropriation acts, the director shall appoint agents who shall be trained in the detection and apprehension of criminals. The director shall appoint an associate director, and any such assistant directors from within the agency as are necessary for the efficient operation of the bureau, who shall have the qualifications and employee benefits, including longevity, of an agent. The director also may appoint a deputy director and, in accordance with appropriation acts, such administrative employees as are necessary for the efficient operation of the bureau. No person shall be appointed to a position within the Kansas bureau of investigation if the person has been convicted of a felony.

(b) The director, associate director, deputy director, assistant directors and any assistant attorneys general assigned to the bureau shall be within the unclassified service under the Kansas civil service act. All other agents and employees of the bureau shall be in the classified service under the Kansas civil service act and their compensation shall be determined as provided in the Kansas civil service act and shall receive actual and necessary expenses.

(c) Any person who was a member of the bureau at the time of appointment as director, associate director or assistant director, upon the expiration of their appointment, shall be returned to an unclassified or regular classified position under the Kansas civil service act with compensation comparable to and not lower than compensation being received at the time of appointment to the unclassified service. If all such possible positions are filled at that time, a temporary additional position shall be created for the person until a vacancy exists in the position. While serving in the temporary additional position, the person shall continue to be a contributing member of the retirement system for the agents of the Kansas bureau of investigation.

(d) Each agent of the bureau shall subscribe to an oath to faithfully discharge the duties of such agent's office, as is required of other public officials.

(e) (1) *The director shall appoint a chief information security officer who shall be responsible for establishing security standards and policies to*

*protect the bureau's information technology systems and infrastructure. The chief information security officer shall:*

(A) *Develop a cybersecurity program for the bureau that complies with the national institute of standards and technology cybersecurity framework (CSF) 2.0, as in effect on July 1, 2024. The chief information security officer shall ensure that such programs achieve a CSF tier of 3.0 prior to July 1, 2028, and a CSF tier of 4.0 prior to July 1, 2030;*

(B) *ensure that the director and all employees complete cybersecurity awareness training annually and that if an employee does not complete the required training, such employee's access to any state-issued hardware or the state network is revoked; and*

(C) (i) (a) *coordinate with the United States cybersecurity and infrastructure security agency to perform annual audits of the department for compliance with applicable state and federal laws, rules and regulations and department policies and standards; and*

(b) *make an audit request to such agency annually, regardless of whether or not such agency has the capacity to perform the requested audit.*

(ii) *Results of audits conducted pursuant to this paragraph shall be confidential and shall not be subject to discovery or disclosure pursuant to the open records act, K.S.A. 45-215 et seq., and amendments thereto.*

(2) *The provisions of this subsection shall expire on July 1, 2026.*

Sec. 16. K.S.A. 2023 Supp. 75-7201 is hereby amended to read as follows: 75-7201. As used in K.S.A. 75-7201 through 75-7212, and amendments thereto:

(a) "Business risk" means the overall level of risk determined by a business risk assessment that includes, but is not limited to, cost, information security and other elements as determined by the information technology executive council's policies or policies adopted by the judicial branch or the legislative coordinating council.

(b) "Cumulative cost" means the total expenditures, from all sources, for any information technology project by one or more state agencies to meet project objectives from project start to project completion or the date and time the project is terminated if it is not completed.

(c) "Executive agency" means any state agency in the executive branch of government, including the judicial council but not the elected office agencies.

(d) "Information technology project" means an information technology effort by a state agency of defined and limited duration that implements, effects a change in or presents a risk to processes, services, security, systems, records, data, human resources or architecture.

(e) "Information technology project change or overrun" means any change in:

(1) Planned expenditures for an information technology project that would result in the total authorized cost of the project being increased above the currently authorized cost of such project by more than 10% of such currently authorized cost of such project or an established threshold within the information technology executive council's policies *or policies adopted by the judicial branch or the legislative coordinating council*;

(2) the scope or project timeline of an information technology project, as such scope or timeline was presented to and reviewed by the joint committee or the chief information technology officer to whom the project was submitted pursuant to K.S.A. 75-7209, and amendments thereto, that is a change of more than 10% or a change that is significant as determined by the information technology executive council's policies *or policies adopted by the judicial branch or the legislative coordinating council*; or

(3) the proposed use of any new or replacement information technology equipment or in the use of any existing information technology equipment that has been significantly upgraded.

(f) "Joint committee" means the joint committee on information technology.

(g) "Judicial agency" means any state agency in the judicial branch of government.

(h) "Legislative agency" means any state agency in the legislative branch of government.

(i) "Project" means a planned series of events or activities that is intended to accomplish a specified outcome in a specified time period, under consistent management direction within a state agency or shared among two or more state agencies, and that has an identifiable budget for anticipated expenses.

(j) "Project completion" means the date and time when the head of a state agency having primary responsibility for an information technology project certifies that the improvement being produced or altered under the project is ready for operational use.

(k) "Project start" means the date and time when a state agency begins a formal study of a business process or technology concept to assess the needs of the state agency, determines project feasibility or prepares an information technology project budget estimate under K.S.A. 75-7209, and amendments thereto.

(l) "State agency" means any state office or officer, department, board, commission, institution or bureau, or any agency, division or unit thereof.

Sec. 17. On and after July 1, 2026, K.S.A. 2023 Supp. 75-7201, as amended by section 16 of this act, is hereby amended to read as follows: 75-7201. As used in K.S.A. 75-7201 through 75-7212, and amendments thereto:

(a) "Business risk" means the overall level of risk determined by a business risk assessment that includes, but is not limited to, cost, infor-



mation security and other elements as determined by the information technology executive council's policies or policies adopted by the judicial branch or the legislative coordinating council.

(b) "Cumulative cost" means the total expenditures, from all sources, for any information technology project by one or more state agencies to meet project objectives from project start to project completion or the date and time the project is terminated if it is not completed.

(c) "Executive agency" means any state agency in the executive branch of government, including the judicial council but not the elected office agencies.

(d) "Information technology project" means an information technology effort by a state agency of defined and limited duration that implements, effects a change in or presents a risk to processes, services, security, systems, records, data, human resources or architecture.

(e) "Information technology project change or overrun" means any change in:

(1) Planned expenditures for an information technology project that would result in the total authorized cost of the project being increased above the currently authorized cost of such project by more than 10% of such currently authorized cost of such project or an established threshold within the information technology executive council's policies or policies adopted by the judicial branch or the legislative coordinating council;

(2) the scope or project timeline of an information technology project, as such scope or timeline was presented to and reviewed by the joint committee or the chief information technology officer to whom the project was submitted pursuant to K.S.A. 75-7209, and amendments thereto, that is a change of more than 10% or a change that is significant as determined by the information technology executive council's policies or policies adopted by the judicial branch or the legislative coordinating council; or

(3) the proposed use of any new or replacement information technology equipment or in the use of any existing information technology equipment that has been significantly upgraded.

(f) "Joint committee" means the joint committee on information technology.

(g) "Judicial agency" means any state agency in the judicial branch of government.

(h) "Legislative agency" means any state agency in the legislative branch of government.

(i) "Project" means a planned series of events or activities that is intended to accomplish a specified outcome in a specified time period, under consistent management direction within a state agency or shared among two or more state agencies, and that has an identifiable budget for anticipated expenses.



(j) “Project completion” means the date and time when the head of a state agency having primary responsibility for an information technology project certifies that the improvement being produced or altered under the project is ready for operational use.

(k) “Project start” means the date and time when a state agency begins a formal study of a business process or technology concept to assess the needs of the state agency, determines project feasibility or prepares an information technology project budget estimate under K.S.A. 75-7209, and amendments thereto.

(l) “State agency” means any state office or officer, department, board, commission, institution or bureau, or any agency, division or unit thereof.

Sec. 18. K.S.A. 2023 Supp. 75-7202 is hereby amended to read as follows: 75-7202. (a) There is hereby established the information technology executive council which shall be attached to the office of information technology services for purposes of administrative functions.

(b) (1) The council shall be composed of ~~17~~ 13 voting members as follows:

- (A) Two cabinet agency heads or such persons’ designees;
- (B) two noncabinet agency heads or such persons’ designees;
- (C) the executive chief information technology officer;
- (D) ~~the legislative chief information technology officer;~~
- ~~(E) the judicial chief information technology officer;~~
- ~~(F) the chief executive officer of the state board of regents or such person’s designee;~~
- ~~(G)~~(E) one representative of cities;
- ~~(H)~~(F) one representative of counties; the network manager of the information network of Kansas (INK);
- (H)(G) one representative with background and knowledge in technology and cybersecurity from the private sector, except that such representative or such representative’s employer shall not be an information technology or cybersecurity vendor that does business with the state of Kansas;
- ~~(J)~~(H) one representative appointed by the Kansas criminal justice information system committee; *and*
- ~~(K) one member of the senate appointed by the president of the senate or such member’s designee;~~
- ~~(L) one member of the senate appointed by the minority leader of the senate or such member’s designee;~~
- ~~(M) one member of the house of representatives appointed by the speaker of the house of representatives or such member’s designee; and~~
- ~~(N) one member of the house of representatives appointed by the minority leader of the house of representatives or such member’s designee~~(I) *two information technology employees from state board of regents institutions appointed by the board of regents.*

(2) The chief information technology architect, *the legislative chief information technology officer, the judicial chief information technology officer, one member of the senate appointed by the president of the senate, one member of the senate appointed by the minority leader of the senate, one member of the house of representatives appointed by the speaker of the house of representatives and one member of the house of representatives appointed by the minority leader of the house of representatives* shall be ~~a nonvoting member~~ *nonvoting members* of the council.

(3) The cabinet agency heads, the noncabinet agency heads, the representative of cities, the representative of counties and the representative from the private sector shall be appointed by the governor for a term not to exceed 18 months. Upon expiration of an appointed member's term, the member shall continue to hold office until the appointment of a successor. Legislative members shall remain members of the legislature in order to retain membership on the council and shall serve until replaced pursuant to this section. Vacancies of members during a term shall be filled in the same manner as the original appointment only for the unexpired part of the term. The appointing authority for a member may remove the member, reappoint the member or substitute another appointee for the member at any time. Nonappointed members shall serve ex officio.

(c) The chairperson of the council shall be ~~drawn from the chief information technology officers, with each chief information technology officer serving a one-year term. The term of chairperson shall rotate among the chief information technology officers on an annual basis~~ *the executive chief information technology officer.*

(d) The council shall hold ~~quarterly~~ *monthly* meetings and hearings in the city of Topeka or at such other places as the council designates, on call of the executive chief information technology officer or on request of four or more members. A quorum of the council shall be ~~nine~~ *seven members*. All actions of the council shall be taken by a majority of all of the members of the council.

(e) Except for members specified as a designee in subsection (b), members of the council may not appoint an individual to represent them on the council and only members of the council may vote.

(f) Members of the council shall receive mileage, tolls and parking as provided in K.S.A. 75-3223, and amendments thereto, for attendance at any meeting of the council or any subcommittee meeting authorized by the council.

Sec. 19. On and after July 1, 2026, K.S.A. 2023 Supp. 75-7202, as amended by section 18 of this act, is hereby amended to read as follows: 75-7202. (a) There is hereby established the information technology executive council which shall be attached to the office of information technology services for purposes of administrative functions.

(b) (1) The council shall be composed of ~~13~~ 17 voting members as follows:

- (A) Two cabinet agency heads or such persons' designees;
- (B) two noncabinet agency heads or such persons' designees;
- (C) the executive chief information technology officer;
- (D) *the legislative chief information technology officer*;
- (E) *the judicial chief information technology officer*;
- (F) the chief executive officer of the state board of regents or such person's designee;

~~(E)~~(G) one representative of cities;

~~(F)~~(H) one representative of counties; the network manager of the information network of Kansas (INK);

~~(G)~~(I) one representative with background and knowledge in technology and cybersecurity from the private sector, except that such representative or such representative's employer shall not be an information technology or cybersecurity vendor that does business with the state of Kansas;

~~(H)~~(J) one representative appointed by the Kansas criminal justice information system committee; ~~and~~

~~(I) two information technology employees from state board of regents institutions appointed by the board of regents~~(K) *one member of the senate appointed by the president of the senate or such member's designee*;

(L) *one member of the senate appointed by the minority leader of the senate or such member's designee*;

(M) *one member of the house of representatives appointed by the speaker of the house of representatives or such member's designee*; and

(N) *one member of the house of representatives appointed by the minority leader of the house of representatives or such member's designee*.

(2) The chief information technology architect, ~~the legislative chief information technology officer, the judicial chief information technology officer, one member of the senate appointed by the president of the senate, one member of the senate appointed by the minority leader of the senate, one member of the house of representatives appointed by the speaker of the house of representatives and one member of the house of representatives appointed by the minority leader of the house of representatives~~ shall be a nonvoting member of the council.

(3) The cabinet agency heads, the noncabinet agency heads, the representative of cities, the representative of counties and the representative from the private sector shall be appointed by the governor for a term not to exceed 18 months. Upon expiration of an appointed member's term, the member shall continue to hold office until the appointment of a successor. Legislative members shall remain members of the legislature in order to retain membership on the council and shall serve until replaced pursuant to this section. Vacancies of members during a term shall be filled in the

same manner as the original appointment only for the unexpired part of the term. The appointing authority for a member may remove the member, reappoint the member or substitute another appointee for the member at any time. Nonappointed members shall serve ex officio.

(c) The chairperson of the council shall be ~~the executive chief information technology officer~~ *drawn from the chief information technology officers, with each chief information technology officer serving a one-year term. The term of chairperson shall rotate among the chief information technology officers on an annual basis.*

(d) The council shall hold ~~monthly~~ *quarterly* meetings and hearings in the city of Topeka or at such other places as the council designates, on call of the executive chief information technology officer or on request of four or more members. A quorum of the council shall be ~~seven~~ *nine* members. All actions of the council shall be taken by a majority of all of the members of the council.

(e) Except for members specified as a designee in subsection (b), members of the council may not appoint an individual to represent them on the council and only members of the council may vote.

(f) Members of the council shall receive mileage, tolls and parking as provided in K.S.A. 75-3223, and amendments thereto, for attendance at any meeting of the council or any subcommittee meeting authorized by the council.

Sec. 20. K.S.A. 75-7203 is hereby amended to read as follows: 75-7203. (a) The information technology executive council is hereby authorized to adopt such policies and rules and regulations as necessary to implement, administer and enforce the provisions of this act.

(b) The council shall:

(1) Adopt:

(A) Information technology resource policies and procedures and project management methodologies for all ~~state~~ *executive branch* agencies;

(B) an information technology architecture, including telecommunications systems, networks and equipment, that covers all state agencies;

(C) standards for data management for all ~~state~~ *executive branch* agencies; and

(D) a strategic information technology management plan for the ~~state~~ *executive branch*;

(2) provide direction and coordination for the application of the ~~state's~~ *executive branch's* information technology resources;

(3) designate the ownership of information resource processes and the lead *executive branch* agency for implementation of new technologies and networks shared by multiple agencies ~~in different branches within the executive branch of state government; and~~

(4) *develop a plan to integrate all information technology services for the executive branch into the office of information technology services and all cybersecurity services for state educational institutions as defined in K.S.A. 76-711, and amendments thereto, into the office of information technology services and the Kansas information security office; and*

(5) *perform such other functions and duties as necessary to carry out the provisions of this act.*

(c) *The information technology executive council shall report the plan developed under subsection (b)(4) to the senate standing committee on ways and means and the house standing committee on legislative modernization or its successor committee prior to January 15, 2026, in accordance with section 1, and amendments thereto.*

Sec. 21. On and after July 1, 2026, K.S.A. 75-7203, as amended by section 20 of this act, is hereby amended to read as follows: 75-7203. (a) The information technology executive council is hereby authorized to adopt such policies and rules and regulations as necessary to implement, administer and enforce the provisions of this act.

(b) The council shall:

(1) Adopt:

(A) Information technology resource policies and procedures and project management methodologies for all ~~executive branch~~ state agencies;

(B) an information technology architecture, including telecommunications systems, networks and equipment, that covers all state agencies;

(C) standards for data management for all ~~executive branch~~ state agencies; and

(D) a strategic information technology management plan for the ~~executive branch~~ state;

(2) provide direction and coordination for the application of the ~~executive branch's~~ state's information technology resources;

(3) designate the ownership of information resource processes and the lead ~~executive branch~~ state agency for implementation of new technologies and networks shared by multiple agencies ~~within the executive branch in different branches~~ of state government;

~~(4) develop a plan to integrate all information technology services for the executive branch into the office of information technology services and all cybersecurity services for state educational institutions as defined in K.S.A. 76-711, and amendments thereto, into the office of information technology services and the Kansas information security office; and~~

~~(5)(4) perform such other functions and duties as necessary to carry out the provisions of this act.~~

~~(c) The information technology executive council shall report the plan developed under subsection (b)(4) to the senate standing committee on ways and means and the house standing committee on legislative mod-~~

~~ernization or its successor committee prior to January 15, 2026, in accordance with section 1, and amendments thereto.~~

Sec. 22. K.S.A. 2023 Supp. 75-7205 is hereby amended to read as follows: 75-7205. (a) There is hereby established within and as a part of the office of information technology services the position of executive chief information technology officer. The executive chief information technology officer shall be in the unclassified service under the Kansas civil service act, shall be appointed by the governor, and shall receive compensation in an amount fixed by the governor. The executive chief information technology officer shall maintain a presence in any cabinet established by the governor and shall report to the governor.

(b) The executive chief information technology officer shall:

(1) Review and consult with each executive agency regarding information technology plans, deviations from the state information technology architecture, information technology project estimates and information technology project changes and overruns submitted by such agency pursuant to K.S.A. 75-7209, and amendments thereto, to determine whether the agency has complied with:

(A) The information technology resource policies and procedures and project management methodologies adopted by the information technology executive council;

(B) the information technology architecture adopted by the information technology executive council;

(C) the standards for data management adopted by the information technology executive council; and

(D) the strategic information technology management plan adopted by the information technology executive council;

(2) report to the chief information technology architect all deviations from the state information architecture that are reported to the executive information technology officer by executive agencies;

(3) submit recommendations to the division of the budget as to the technical and management merit of information technology projects and information technology project changes and overruns submitted by executive agencies that are reportable pursuant to K.S.A. 75-7209, and amendments thereto;

(4) monitor executive agencies' compliance with:

(A) The information technology resource policies and procedures and project management methodologies adopted by the information technology executive council;

(B) the information technology architecture adopted by the information technology executive council;

(C) the standards for data management adopted by the information technology executive council; and

(D) the strategic information technology management plan adopted by the information technology executive council;

(5) coordinate implementation of new information technology among executive agencies and with the judicial and legislative chief information technology officers;

(6) designate the ownership of information resource processes and the lead agency for implementation of new technologies and networks shared by multiple agencies within the executive branch of state government; ~~and~~

(7) perform such other functions and duties as provided by law or as directed by the governor;

(8) *consult with the appropriate legal counsel on topics related to confidentiality of information, the open records act, K.S.A. 45-215 et seq., and amendments thereto, the open meetings act, K.S.A. 75-4317 et seq., and amendments thereto, and any other legal matter related to information technology;*

(9) *ensure that each executive agency has the necessary information technology and cybersecurity staff imbedded within the agency to accomplish the agency's duties;*

(10) *maintain all third-party data centers at locations within the United States or with companies that are based in the United States; and*

(11) *create a database of all electronic devices within the branch and ensure that each device is inventoried, cataloged and tagged within an inventory device.*

(c) *An employee of the office of information technology services shall not disclose confidential information of an executive agency.*

(d) *The executive chief information technology officer may make a request to the adjutant general to permit the Kansas national guard in a state active duty capacity to perform vulnerability assessments or other assessments of the branch for the purpose of enhancing security. During such vulnerability assessments, members performing the assessment shall, to the extent possible, ensure that no harm is done to the systems being assessed. The executive chief information technology officer shall notify the executive agency that owns the information systems being assessed about such assessment and coordinate to mitigate the security risk.*

Sec. 23. On and after July 1, 2026, K.S.A. 2023 Supp. 75-7205, as amended by section 22 of this act, is hereby amended to read as follows: 75-7205. (a) There is hereby established within and as a part of the office of information technology services the position of executive chief information technology officer. The executive chief information technology officer shall be in the unclassified service under the Kansas civil service act, shall be appointed by the governor, and shall receive compensation in an amount fixed by the governor. The executive chief information technology



officer shall maintain a presence in any cabinet established by the governor and shall report to the governor.

(b) The executive chief information technology officer shall:

(1) Review and consult with each executive agency regarding information technology plans, deviations from the state information technology architecture, information technology project estimates and information technology project changes and overruns submitted by such agency pursuant to K.S.A. 75-7209, and amendments thereto, to determine whether the agency has complied with:

(A) The information technology resource policies and procedures and project management methodologies adopted by the information technology executive council;

(B) the information technology architecture adopted by the information technology executive council;

(C) the standards for data management adopted by the information technology executive council; and

(D) the strategic information technology management plan adopted by the information technology executive council;

(2) report to the chief information technology architect all deviations from the state information architecture that are reported to the executive information technology officer by executive agencies;

(3) submit recommendations to the division of the budget as to the technical and management merit of information technology projects and information technology project changes and overruns submitted by executive agencies that are reportable pursuant to K.S.A. 75-7209, and amendments thereto;

(4) monitor executive agencies' compliance with:

(A) The information technology resource policies and procedures and project management methodologies adopted by the information technology executive council;

(B) the information technology architecture adopted by the information technology executive council;

(C) the standards for data management adopted by the information technology executive council; and

(D) the strategic information technology management plan adopted by the information technology executive council;

(5) coordinate implementation of new information technology among executive agencies and with the judicial and legislative chief information technology officers;

(6) designate the ownership of information resource processes and the lead agency for implementation of new technologies and networks shared by multiple agencies within the executive branch of state government; *and*

(7) perform such other functions and duties as provided by law or as directed by the governor;

~~(8) consult with the appropriate legal counsel on topics related to confidentiality of information, the open records act, K.S.A. 45-215 et seq., and amendments thereto, the open meetings act, K.S.A. 75-4317 et seq., and amendments thereto, and any other legal matter related to information technology;~~

~~(9) ensure that each executive agency has the necessary information technology and cybersecurity staff imbedded within the agency to accomplish the agency's duties;~~

~~(10) maintain all third party data centers at locations within the United States or with companies that are based in the United States; and~~

~~(11) create a database of all electronic devices within the branch and ensure that each device is inventoried, cataloged and tagged within an inventory device.~~

~~(c) An employee of the office of information technology services shall not disclose confidential information of an executive agency.~~

~~(d) The executive chief information technology officer may make a request to the adjutant general to permit the Kansas national guard in a state active duty capacity to perform vulnerability assessments or other assessments of the branch for the purpose of enhancing security. During such vulnerability assessments, members performing the assessment shall, to the extent possible, ensure that no harm is done to the systems being assessed. The executive chief information technology officer shall notify the executive agency that owns the information systems being assessed about such assessment and coordinate to mitigate the security risk.~~

Sec. 24. K.S.A. 2023 Supp. 75-7206 is hereby amended to read as follows: 75-7206. (a) There is hereby established within and as a part of the office of the state judicial administrator the position of judicial chief information technology officer. The judicial chief information technology officer shall be appointed by the judicial administrator, subject to approval of the chief justice, and shall receive compensation determined by the judicial administrator, subject to approval of the chief justice.

(b) The judicial chief information technology officer shall:

(1) Review and consult with each judicial agency regarding information technology plans, deviations from the state information technology architecture, information technology project estimates and information technology project changes and overruns ~~submitted by such agency pursuant to K.S.A. 75-7209, and amendments thereto,~~ to determine whether the agency has complied with:

~~(A) The information technology resource policies and procedures and project management methodologies adopted by the information technology executive council;~~

~~(B) the information technology architecture adopted by the information technology executive council;~~

~~(C) the standards for data management adopted by the information technology executive council; and~~

~~(D) the strategic information technology management plan adopted by the information technology executive council policies and procedures adopted by the judicial branch;~~

(2) report to the chief information technology architect all deviations from the state information architecture that are reported to the judicial information technology officer by judicial agencies;

(3) submit recommendations to the judicial administrator as to the technical and management merit of information technology projects and information technology project changes and overruns submitted by judicial agencies that are reportable pursuant to K.S.A. 75-7209, and amendments thereto;

~~(4) monitor judicial agencies' compliance with:~~

~~(A) The information technology resource policies and procedures and project management methodologies adopted by the information technology executive council;~~

~~(B) the information technology architecture adopted by the information technology executive council;~~

~~(C) the standards for data management adopted by the information technology executive council; and~~

~~(D) the strategic information technology management plan adopted by the information technology executive council;~~

~~(5)~~(4) coordinate implementation of new information technology among judicial agencies and with the executive and legislative chief information technology officers;

~~(6)~~(5) designate the ownership of information resource processes and the lead agency for implementation of new technologies and networks shared by multiple agencies within the judicial branch of state government; ~~and~~

~~(7)~~(6) perform such other functions and duties as provided by law or as directed by the judicial administrator;

(7) *ensure that each judicial agency has the necessary information technology and cybersecurity staff imbedded within the agency to accomplish the agency's duties;*

(8) *maintain all third-party data centers at locations within the United States or with companies that are based in the United States; and*

(9) *create a database of all electronic devices within the branch and ensure that each device is inventoried, cataloged and tagged with an inventory device.*

(c) *An employee of the office of the state judicial administrator shall not disclose confidential information of a judicial agency.*

*(d) The judicial chief information technology officer may make a request to the adjutant general to permit the Kansas national guard in a state active duty capacity to perform vulnerability assessments or other assessments of the branch for the purpose of enhancing security. During such vulnerability assessments, members performing the assessment shall, to the extent possible, ensure that no harm is done to the systems being assessed. The judicial chief information technology officer shall notify the judicial agency that owns the information systems being assessed about such assessment and coordinate to mitigate the security risk.*

Sec. 25. On and after July 1, 2026, K.S.A. 2023 Supp. 75-7206, as amended by section 24 of this act, is hereby amended to read as follows: 75-7206. (a) There is hereby established within and as a part of the office of the state judicial administrator the position of judicial chief information technology officer. The judicial chief information technology officer shall be appointed by the judicial administrator, subject to approval of the chief justice, and shall receive compensation determined by the judicial administrator, subject to approval of the chief justice.

(b) The judicial chief information technology officer shall:

(1) Review and consult with each judicial agency regarding information technology plans, deviations from the state information technology architecture, information technology project estimates and information technology project changes and overruns *submitted by such agency pursuant to K.S.A. 75-7209, and amendments thereto*, to determine whether the agency has complied with ~~policies and procedures adopted by the judicial branch~~:

*(A) The information technology resource policies and procedures and project management methodologies adopted by the information technology executive council;*

*(B) the information technology architecture adopted by the information technology executive council;*

*(C) the standards for data management adopted by the information technology executive council; and*

*(D) the strategic information technology management plan adopted by the information technology executive council;*

(2) report to the chief information technology architect all deviations from the state information architecture that are reported to the judicial information technology officer by judicial agencies;

(3) submit recommendations to the judicial administrator as to the technical and management merit of information technology projects and information technology project changes and overruns submitted by judicial agencies that are reportable pursuant to K.S.A. 75-7209, and amendments thereto;

(4) *monitor judicial agencies' compliance with:*

(A) *The information technology resource policies and procedures and project management methodologies adopted by the information technology executive council;*

(B) *the information technology architecture adopted by the information technology executive council;*

(C) *the standards for data management adopted by the information technology executive council; and*

(D) *the strategic information technology management plan adopted by the information technology executive council;*

(5) coordinate implementation of new information technology among judicial agencies and with the executive and legislative chief information technology officers;

~~(5)(6)~~ designate the ownership of information resource processes and the lead agency for implementation of new technologies and networks shared by multiple agencies within the judicial branch of state government; and

~~(6)(7)~~ perform such other functions and duties as provided by law or as directed by the judicial administrator;

~~(7)~~ ensure that each judicial agency has the necessary information technology and cybersecurity staff imbedded within the agency to accomplish the agency's duties;

~~(8)~~ maintain all third-party data centers at locations within the United States or with companies that are based in the United States; and

~~(9)~~ create a database of all electronic devices within the branch and ensure that each device is inventoried, cataloged and tagged with an inventory device.

~~(c)~~ An employee of the office of the state judicial administrator shall not disclose confidential information of a judicial agency.

~~(d)~~ The judicial chief information technology officer may make a request to the adjutant general to permit the Kansas national guard in a state active duty capacity to perform vulnerability assessments or other assessments of the branch for the purpose of enhancing security. During such vulnerability assessments, members performing the assessment shall, to the extent possible, ensure that no harm is done to the systems being assessed. The judicial chief information technology officer shall notify the judicial agency that owns the information systems being assessed about such assessment and coordinate to mitigate the security risk.

Sec. 26. K.S.A. 2023 Supp. 75-7208 is hereby amended to read as follows: 75-7208. (a) The legislative chief information technology officer shall:

~~(a)(1)~~ Review and consult with each legislative agency regarding information technology plans, deviations from the state information technology architecture, information technology project estimates and

information technology project changes and overruns submitted by such agency pursuant to K.S.A. 75-7209, and amendments thereto, to determine whether the agency has complied with the:

~~(1) Information technology resource policies and procedures and project management methodologies adopted by the information technology executive council;~~

~~(2) information technology architecture adopted by the information technology executive council;~~

~~(3) standards for data management adopted by the information technology executive council; and~~

~~(4) strategic information technology management plan adopted by the information technology executive council policies and procedures adopted by the legislative coordinating council;~~

~~(b)~~(2) report to the chief information technology architect all deviations from the state information architecture that are reported to the legislative information technology officer by legislative agencies;

~~(e)~~(3) submit recommendations to the legislative coordinating council as to the technical and management merit of information technology projects and information technology project changes and overruns submitted by legislative agencies that are reportable pursuant to K.S.A. 75-7209, and amendments thereto;

~~(d)~~ monitor legislative agencies' compliance with the:

~~(1) Information technology resource policies and procedures and project management methodologies adopted by the information technology executive council;~~

~~(2) information technology architecture adopted by the information technology executive council;~~

~~(3) standards for data management adopted by the information technology executive council; and~~

~~(4) strategic information technology management plan adopted by the information technology executive council;~~

~~(e)~~(4) coordinate implementation of new information technology among legislative agencies and with the executive and judicial chief information technology officers;

~~(f)~~(5) designate the ownership of information resource processes and the lead agency for implementation of new technologies and networks shared by multiple agencies within the legislative branch of state government;

~~(g)~~(6) serve as staff of the joint committee; ~~and~~

~~(h)~~(7) perform such other functions and duties as provided by law or as directed by the legislative coordinating council or the joint committee;

(8) consult and obtain approval from the revisor of statutes prior to taking action on topics related to confidentiality of information, the open

*records act, K.S.A. 45-215 et seq., and amendments thereto, the open meetings act, K.S.A. 75-4317 et seq., and amendments thereto, and any other legal matter related to information technology;*

*(9) ensure that each legislative agency has the necessary information technology and cybersecurity staff imbedded within the agency to accomplish the agency's duties;*

*(10) maintain all third-party data centers at locations within the United States or with companies that are based in the United States; and*

*(11) create a database of all electronic devices within the branch and ensure that each device is inventoried, cataloged and tagged with an inventory device.*

*(b) An employee of the Kansas legislative office of information services or the division of legislative administrative services shall not disclose confidential information of a legislative agency.*

*(c) The legislative chief information technology officer may make a request to the adjutant general to permit the Kansas national guard in a state active duty capacity to perform vulnerability assessments or other assessments of the branch for the purpose of enhancing security. During such vulnerability assessments, members performing the assessment shall, to the extent possible, ensure that no harm is done to the systems being assessed. The legislative chief information technology officer shall notify the legislative agency that owns the information systems being assessed about such assessment and coordinate to mitigate the security risk.*

Sec. 27. On and after July 1, 2026, K.S.A. 2023 Supp. 75-7208, as amended by section 26 of this act, is hereby amended to read as follows: 75-7208. ~~(a)~~ The legislative chief information technology officer shall:

~~(1)(a)~~ Review and consult with each legislative agency regarding information technology plans, deviations from the state information technology architecture, information technology project estimates and information technology project changes and overruns submitted by such agency pursuant to K.S.A. 75-7209, and amendments thereto, to determine whether the agency has complied with the ~~policies and procedures adopted by the legislative coordinating council:~~

*(1) Information technology resource policies and procedures and project management methodologies adopted by the information technology executive council;*

*(2) information technology architecture adopted by the information technology executive council;*

*(3) standards for data management adopted by the information technology executive council; and*

*(4) strategic information technology management plan adopted by the information technology executive council;*



~~(2)(b)~~ report to the chief information technology architect all deviations from the state information architecture that are reported to the legislative information technology officer by legislative agencies;

~~(3)(c)~~ submit recommendations to the legislative coordinating council as to the technical and management merit of information technology projects and information technology project changes and overruns *submitted by the legislative agencies that are reportable pursuant to K.S.A. 75-7209, and amendments thereto*;

~~(d)~~ *monitor legislative agencies' compliance with the:*

~~(1)~~ *Information technology resource policies and procedures and project management methodologies adopted by the information technology executive council;*

~~(2)~~ *information technology architecture adopted by the information technology executive council;*

~~(3)~~ *standards for data management adopted by the information technology executive council; and*

~~(4)~~ *strategic information technology management plan adopted by the information technology executive council;*

~~(4)(e)~~ coordinate implementation of new information technology among legislative agencies and with the executive and judicial chief information technology officers;

~~(5)(f)~~ designate the ownership of information resource processes and the lead agency for implementation of new technologies and networks shared by multiple agencies within the legislative branch of state government;

~~(6)(g)~~ serve as staff of the joint committee; *and*

~~(7)(h)~~ perform such other functions and duties as provided by law or as directed by the legislative coordinating council or the joint committee;

~~(8)~~ ~~consult and obtain approval from the revisor of statutes prior to taking action on topics related to confidentiality of information, the open records act, K.S.A. 45-215 et seq., and amendments thereto, the open meetings act, K.S.A. 75-4317 et seq., and amendments thereto, and any other legal matter related to information technology;~~

~~(9)~~ ensure that each legislative agency has the necessary information technology and cybersecurity staff imbedded within the agency to accomplish the agency's duties;

~~(10)~~ ~~maintain all third party data centers at locations within the United States or with companies that are based in the United States; and~~

~~(11)~~ ~~create a database of all electronic devices within the branch and ensure that each device is inventoried, cataloged and tagged with an inventory device.~~

~~(b)~~ An employee of the Kansas legislative office of information services or the division of legislative administrative services shall not disclose confidential information of a legislative agency.

~~(c) The legislative chief information technology officer may make a request to the adjutant general to permit the Kansas national guard in a state active duty capacity to perform vulnerability assessments or other assessments of the branch for the purpose of enhancing security. During such vulnerability assessments, members performing the assessment shall, to the extent possible, ensure that no harm is done to the systems being assessed. The legislative chief information technology officer shall notify the legislative agency that owns the information systems being assessed about such assessement and coordinate to mitigate the security risk.~~

Sec. 28. K.S.A. 2023 Supp. 75-7209 is hereby amended to read as follows: 75-7209. (a) (1) Whenever an agency proposes an information technology project, such agency shall prepare and submit information technology project documentation to the chief information technology officer of the branch of state government of which the agency is a part. Such information technology project documentation shall:

(A) Include a financial plan showing the proposed source of funding and categorized expenditures for each phase of the project and cost estimates for any needs analyses or other investigations, consulting or other professional services, computer programs, data, equipment, buildings or major repairs or improvements to buildings and other items or services necessary for the project; and

(B) be consistent with:

(i) Information technology resource policies and procedures and project management methodologies for all state agencies;

(ii) an information technology architecture, including telecommunications systems, networks and equipment, that covers all state agencies;

(iii) standards for data management for all state agencies; and

(iv) a strategic information technology management plan for the state.

(2) Any information technology project with significant business risk, as determined pursuant to the information technology executive council's policies *or policies adopted by the judicial branch or the legislative coordinating council*, shall be presented to the joint committee on information technology by such branch chief information technology officer.

(b) (1) Prior to the release of any request for proposal for an information technology project with significant business risk:

(A) Specifications for bids or proposals for such project shall be submitted to the chief information technology officer of the branch of state government of which the agency or agencies are a part. Information technology projects requiring chief information technology officer approval shall also require the chief information technology officer's written approval on specifications for bids or proposals; and

(B) (i) The chief information technology officer of the appropriate branch over the state agency or agencies that are involved in such project

shall submit the project, the project plan, including the architecture, and the cost-benefit analysis to the joint committee on information technology to advise and consult on the project. Such chief information technology officer shall submit such information to each member of the joint committee and to the director of the legislative research department. Each such project plan summary shall include a notice specifying the date the summary was mailed or emailed. After receiving any such project plan summary, each member shall review the information and may submit questions, requests for additional information or request a presentation and review of the proposed project at a meeting of the joint committee. If two or more members of the joint committee contact the director of the legislative research department within seven business days of the date specified in the summary description and request that the joint committee schedule a meeting for such presentation and review, then the director of the legislative research department shall notify the chief information technology officer of the appropriate branch, the head of such agency and the chairperson of the joint committee that a meeting has been requested for such presentation and review on the next business day following the members' contact with the director of the legislative research department. Upon receiving such notification, the chairperson shall call a meeting of the joint committee as soon as practicable for the purpose of such presentation and review and shall furnish the chief information technology officer of the appropriate branch and the head of such agency with notice of the time, date and place of the meeting. Except as provided in subsection (b)(1)(B)(ii), the state agency shall not authorize or approve the release of any request for proposal or other bid event for an information technology project without having first advised and consulted with the joint committee at a meeting.

(ii) The state agency or agencies shall be deemed to have advised and consulted with the joint committee about such proposed release of any request for proposal or other bid event for an information technology project and may authorize or approve such proposed release of any request for proposal or other bid event for an information technology project if:

(a) Fewer than two members of the joint committee contact the director of the legislative research department within seven business days of the date the project plan summary was mailed and request a committee meeting for a presentation and review of any such proposed request for proposal or other bid event for an information technology project; or

(b) a committee meeting is requested by at least two members of the joint committee pursuant to this paragraph, but such meeting does not occur within two calendar weeks of the chairperson receiving the notification from the director of the legislative research department of a request for such meeting.

(2) (A) Agencies are prohibited from contracting with a vendor to implement the project if that vendor prepared or assisted in the preparation of the program statement, the project planning documents or any other project plans prepared prior to the project being approved by the chief information technology officer as required by this section.

(B) Information technology projects with an estimated cumulative cost of less than \$5,000,000 are exempted from the provisions of subparagraph (A).

(C) The provisions of subparagraph (A) may be waived with prior written permission from the chief information technology officer.

(c) Annually at the time specified by the chief information technology officer of the branch of state government of which the agency is a part, each agency shall submit to such officer:

(1) A copy of a three-year strategic information technology plan that sets forth the agency's current and future information technology needs and utilization plans for the next three ensuing fiscal years, in such form and containing such additional information as prescribed by the chief information technology officer; and

(2) any deviations from the state information technology architecture adopted by the information technology executive council.

(d) The provisions of this section shall not apply to the information network of Kansas (INK).

Sec. 29. On and after July 1, 2026, K.S.A. 2023 Supp. 75-7209, as amended by section 28 of this act, is hereby amended to read as follows: 75-7209. (a) (1) Whenever an agency proposes an information technology project, such agency shall prepare and submit information technology project documentation to the chief information technology officer of the branch of state government of which the agency is a part. Such information technology project documentation shall:

(A) Include a financial plan showing the proposed source of funding and categorized expenditures for each phase of the project and cost estimates for any needs analyses or other investigations, consulting or other professional services, computer programs, data, equipment, buildings or major repairs or improvements to buildings and other items or services necessary for the project; and

(B) be consistent with:

(i) Information technology resource policies and procedures and project management methodologies for all state agencies;

(ii) an information technology architecture, including telecommunications systems, networks and equipment, that covers all state agencies;

(iii) standards for data management for all state agencies; and

(iv) a strategic information technology management plan for the state.

(2) Any information technology project with significant business risk, as determined pursuant to the information technology executive council's policies ~~or policies adopted by the judicial branch or the legislative coordinating council~~, shall be presented to the joint committee on information technology by such branch chief information technology officer.

(b) (1) Prior to the release of any request for proposal for an information technology project with significant business risk:

(A) Specifications for bids or proposals for such project shall be submitted to the chief information technology officer of the branch of state government of which the agency or agencies are a part. Information technology projects requiring chief information technology officer approval shall also require the chief information technology officer's written approval on specifications for bids or proposals; and

(B) (i) The chief information technology officer of the appropriate branch over the state agency or agencies that are involved in such project shall submit the project, the project plan, including the architecture, and the cost-benefit analysis to the joint committee on information technology to advise and consult on the project. Such chief information technology officer shall submit such information to each member of the joint committee and to the director of the legislative research department. Each such project plan summary shall include a notice specifying the date the summary was mailed or emailed. After receiving any such project plan summary, each member shall review the information and may submit questions, requests for additional information or request a presentation and review of the proposed project at a meeting of the joint committee. If two or more members of the joint committee contact the director of the legislative research department within seven business days of the date specified in the summary description and request that the joint committee schedule a meeting for such presentation and review, then the director of the legislative research department shall notify the chief information technology officer of the appropriate branch, the head of such agency and the chairperson of the joint committee that a meeting has been requested for such presentation and review on the next business day following the members' contact with the director of the legislative research department. Upon receiving such notification, the chairperson shall call a meeting of the joint committee as soon as practicable for the purpose of such presentation and review and shall furnish the chief information technology officer of the appropriate branch and the head of such agency with notice of the time, date and place of the meeting. Except as provided in subsection (b)(1)(B)(ii), the state agency shall not authorize or approve the release of any request for proposal or other bid event for an information technology project without having first advised and consulted with the joint committee at a meeting.

(ii) The state agency or agencies shall be deemed to have advised and consulted with the joint committee about such proposed release of any request for proposal or other bid event for an information technology project and may authorize or approve such proposed release of any request for proposal or other bid event for an information technology project if:

(a) Fewer than two members of the joint committee contact the director of the legislative research department within seven business days of the date the project plan summary was mailed and request a committee meeting for a presentation and review of any such proposed request for proposal or other bid event for an information technology project; or

(b) a committee meeting is requested by at least two members of the joint committee pursuant to this paragraph, but such meeting does not occur within two calendar weeks of the chairperson receiving the notification from the director of the legislative research department of a request for such meeting.

(2) (A) Agencies are prohibited from contracting with a vendor to implement the project if that vendor prepared or assisted in the preparation of the program statement, the project planning documents or any other project plans prepared prior to the project being approved by the chief information technology officer as required by this section.

(B) Information technology projects with an estimated cumulative cost of less than \$5,000,000 are exempted from the provisions of subparagraph (A).

(C) The provisions of subparagraph (A) may be waived with prior written permission from the chief information technology officer.

(c) Annually at the time specified by the chief information technology officer of the branch of state government of which the agency is a part, each agency shall submit to such officer:

(1) A copy of a three-year strategic information technology plan that sets forth the agency's current and future information technology needs and utilization plans for the next three ensuing fiscal years, in such form and containing such additional information as prescribed by the chief information technology officer; and

(2) any deviations from the state information technology architecture adopted by the information technology executive council.

(d) The provisions of this section shall not apply to the information network of Kansas (INK).

Sec. 30. K.S.A. 2023 Supp. 75-7237 is hereby amended to read as follows: 75-7237. As used in K.S.A. 75-7236 through 75-7243, and amendments thereto:

(a) "Act" means the Kansas cybersecurity act.

(b) "Breach" or "breach of security" means unauthorized access of data in electronic form containing personal information. Good faith ac-

cess of personal information by an employee or agent of an executive branch agency does not constitute a breach of security, provided that the information is not used for a purpose unrelated to the business or subject to further unauthorized use.

(c) “CISO” means the executive branch chief information security officer.

(d) “Cybersecurity” ~~is~~ *means* the body of information technologies, processes and practices designed to protect networks, computers, programs and data from attack, damage or unauthorized access.

(e) “Cybersecurity positions” do not include information technology positions within executive branch agencies.

(f) “Data in electronic form” means any data stored electronically or digitally on any computer system or other database and includes recordable tapes and other mass storage devices.

(g) “Executive branch agency” means any agency in the executive branch of the state of Kansas, *including the judicial council* but ~~does not include the~~ elected office agencies, the adjutant general’s department, ~~the Kansas public employees retirement system~~, regents’ institutions, or the board of regents.

(h) “KISO” means the Kansas information security office.

(i) (1) “Personal information” means:

(A) An individual’s first name or first initial and last name, in combination with at least one of the following data elements for that individual:

(i) Social security number;

(ii) driver’s license or identification card number, passport number, military identification number or other similar number issued on a government document used to verify identity;

(iii) financial account number or credit or debit card number, in combination with any security code, access code or password that is necessary to permit access to an individual’s financial account;

(iv) any information regarding an individual’s medical history, mental or physical condition or medical treatment or diagnosis by a healthcare professional; or

(v) an individual’s health insurance policy number or subscriber identification number and any unique identifier used by a health insurer to identify the individual; or

(B) a user name or email address, in combination with a password or security question and answer that would permit access to an online account.

(2) “Personal information” does not include information:

(A) About an individual that has been made publicly available by a federal agency, state agency or municipality; or



(B) that is encrypted, secured or modified by any other method or technology that removes elements that personally identify an individual or that otherwise renders the information unusable.

(j) “State agency” means the same as defined in K.S.A. 75-7201, and amendments thereto.

Sec. 31. On and after July 1, 2026, K.S.A. 2023 Supp. 75-7237, as amended by section 30 of this act, is hereby amended to read as follows: 75-7237. As used in K.S.A. 75-7236 through 75-7243, and amendments thereto:

(a) “Act” means the Kansas cybersecurity act.

(b) “Breach” or “breach of security” means unauthorized access of data in electronic form containing personal information. Good faith access of personal information by an employee or agent of an executive branch agency does not constitute a breach of security, provided that the information is not used for a purpose unrelated to the business or subject to further unauthorized use.

(c) “CISO” means the executive branch chief information security officer.

(d) “Cybersecurity” means the body of information technologies, processes and practices designed to protect networks, computers, programs and data from attack, damage or unauthorized access.

(e) “Cybersecurity positions” do not include information technology positions within executive branch agencies.

(f) “Data in electronic form” means any data stored electronically or digitally on any computer system or other database and includes recordable tapes and other mass storage devices.

(g) “Executive branch agency” means any agency in the executive branch of the state of Kansas, ~~including the judicial council~~ but *does not include* the elected office agencies, the adjutant general’s department, *the Kansas public employees retirement system*, regents’ institutions, or the board of regents.

(h) “KISO” means the Kansas information security office.

(i) (1) “Personal information” means:

(A) An individual’s first name or first initial and last name, in combination with at least one of the following data elements for that individual:

(i) Social security number;

(ii) driver’s license or identification card number, passport number, military identification number or other similar number issued on a government document used to verify identity;

(iii) financial account number or credit or debit card number, in combination with any security code, access code or password that is necessary to permit access to an individual’s financial account;

(iv) any information regarding an individual’s medical history, mental or physical condition or medical treatment or diagnosis by a healthcare professional; or

(v) an individual's health insurance policy number or subscriber identification number and any unique identifier used by a health insurer to identify the individual; or

(B) a user name or email address, in combination with a password or security question and answer that would permit access to an online account.

(2) "Personal information" does not include information:

(A) About an individual that has been made publicly available by a federal agency, state agency or municipality; or

(B) that is encrypted, secured or modified by any other method or technology that removes elements that personally identify an individual or that otherwise renders the information unusable.

(j) "State agency" means the same as defined in K.S.A. 75-7201, and amendments thereto.

Sec. 32. K.S.A. 2023 Supp. 75-7238 is hereby amended to read as follows: 75-7238. (a) There is hereby established the position of executive branch chief information security officer (*CISO*). The *executive CISO* shall be in the unclassified service under the Kansas civil service act, shall be appointed by the governor and shall receive compensation in an amount fixed by the governor.

(b) The *executive CISO* shall:

(1) Report to the executive branch chief information technology officer;

(2) ~~serve as the state's CISO;~~

~~(3) serve as the executive branch chief cybersecurity strategist and authority on policies, compliance, procedures, guidance and technologies impacting executive branch cybersecurity programs;~~

~~(4) ensure Kansas information security office resources assigned or provided to executive branch agencies are in compliance with applicable laws and rules and regulations;~~

~~(5) coordinate cybersecurity efforts between executive branch agencies;~~

~~(6) provide guidance to executive branch agencies when compromise of personal information or computer resources has occurred or is likely to occur as the result of an identified high-risk vulnerability or threat;~~

~~(7) set cybersecurity policy and standards for executive branch agencies; and~~

~~(8) perform such other functions and duties as provided by law and as directed by the executive chief information technology officer; establish security standards and policies to protect the branch's information technology systems and infrastructure in accordance with subsection (c);~~

~~(3) ensure the confidentiality, availability and integrity of the information transacted, stored or processed in the branch's information technology systems and infrastructure;~~

(4) *develop a centralized cybersecurity protocol for protecting and managing executive branch information technology assets and infrastructure;*

(5) *detect and respond to security incidents consistent with information security standards and policies;*

(6) *be responsible for the cybersecurity of all executive branch data and information resources;*

(7) *collaborate with the chief information security officers of the other branches of state government to respond to cybersecurity incidents;*

(8) *ensure that the governor and all executive branch employees complete cybersecurity awareness training annually and that if an employee does not complete the required training such employee's access to any state-issued hardware or the state network is revoked; and*

(9) *review all contracts related to information technology entered into by a person or entity within the executive branch to make efforts to reduce the risk of security vulnerabilities within the supply chain or product and ensure each contract contains standard security language.*

(c) *The executive CISO shall develop a cybersecurity program for each executive branch agency that complies with the national institute of standards and technology cybersecurity framework (CSF) 2.0, as in effect on July 1, 2024. The executive CISO shall ensure that such programs achieve a CSF tier of 3.0 prior to July 1, 2028, and a CSF tier of 4.0 prior to July 1, 2030. The agency head of each executive branch agency shall coordinate with the executive CISO to achieve such standards.*

Sec. 33. On and after July 1, 2026, K.S.A. 2023 Supp. 75-7238, as amended by section 32 of this act, is hereby amended to read as follows: 75-7238. (a) There is hereby established the position of executive branch chief information security officer (CISO). ~~The executive CISO~~ shall be in the unclassified service under the Kansas civil service act, shall be appointed by the governor and shall receive compensation in an amount fixed by the governor.

(b) ~~The executive CISO~~ shall:

(1) Report to the executive branch chief information technology officer;

(2) ~~establish security standards and policies to protect the branch's information technology systems and infrastructure in accordance with subsection (c);~~

(3) ~~ensure the confidentiality, availability and integrity of the information transacted, stored or processed in the branch's information technology systems and infrastructure;~~

(4) ~~develop a centralized cybersecurity protocol for protecting and managing executive branch information technology assets and infrastructure;~~

(5) ~~detect and respond to security incidents consistent with information security standards and policies;~~

~~(6) be responsible for the cybersecurity of all executive branch data and information resources;~~

~~(7) collaborate with the chief information security officers of the other branches of state government to respond to cybersecurity incidents;~~

~~(8) ensure that the governor and all executive branch employees complete cybersecurity awareness training annually and that if an employee does not complete the required training such employee's access to any state-issued hardware or the state network is revoked; and~~

~~(9) review all contracts related to information technology entered into by a person or entity within the executive branch to make efforts to reduce the risk of security vulnerabilities within the supply chain or product and ensure each contract contains standard security language.~~

~~(c) The executive CISO shall develop a cybersecurity program for each executive branch agency that complies with the national institute of standards and technology cybersecurity framework (CSF) 2.0, as in effect on July 1, 2024. The executive CISO shall ensure that such programs achieve a CSF tier of 3.0 prior to July 1, 2028, and a CSF tier of 4.0 prior to July 1, 2030. The agency head of each executive branch agency shall coordinate with the executive CISO to achieve such standards serve as the state's CISO;~~

~~(3) serve as the executive branch chief cybersecurity strategist and authority on policies, compliance, procedures, guidance and technologies impacting executive branch cybersecurity programs;~~

~~(4) ensure Kansas information security office resources assigned or provided to executive branch agencies are in compliance with applicable laws and rules and regulations;~~

~~(5) coordinate cybersecurity efforts between executive branch agencies;~~

~~(6) provide guidance to executive branch agencies when compromise of personal information or computer resources has occurred or is likely to occur as the result of an identified high-risk vulnerability or threat;~~

~~(7) set cybersecurity policy and standards for executive branch agencies; and~~

~~(8) perform such other functions and duties as provided by law and as directed by the executive chief information technology officer.~~

Sec. 34. K.S.A. 2023 Supp. 75-7239 is hereby amended to read as follows: 75-7239. (a) There is hereby established within and as a part of the office of information technology services the Kansas information security office. The Kansas information security office shall be administered by the executive CISO and be staffed appropriately to effect the provisions of the Kansas cybersecurity act.

(b) For the purpose of preparing the governor's budget report and related legislative measures submitted to the legislature, the Kansas information security office, established in this section, shall be considered a

separate state agency and shall be titled for such purpose as the “Kansas information security office.” The budget estimates and requests of such office shall be presented as from a state agency separate from the office of information technology services, and such separation shall be maintained in the budget documents and reports prepared by the director of the budget and the governor, or either of them, including all related legislative reports and measures submitted to the legislature.

(c) Under direction of the *executive CISO*, the *KISO* shall:

(1) Administer the Kansas cybersecurity act;

~~(2) assist the executive branch in developing, implementing and monitoring~~ *develop, implement and monitor* strategic and comprehensive information security risk-management programs;

~~(3) facilitate executive branch information security governance, including the consistent application of information security programs, plans and procedures;~~

~~(4) using standards adopted by the information technology executive council, create and manage a unified and flexible control framework to integrate and normalize requirements resulting from applicable state and federal laws, and rules and regulations;~~

~~(5) facilitate a metrics, logging and reporting framework to measure the efficiency and effectiveness of state information security programs;~~

~~(6)(4)~~ provide the executive branch strategic risk guidance for information technology projects, including the evaluation and recommendation of technical controls;

~~(7) assist in the development of executive branch agency cybersecurity programs to ensure compliance with applicable state and federal laws, rules and regulations, executive branch policies and standards and policies and standards adopted by the information technology executive council;~~

~~(8)(5)~~ *coordinate with the United States cybersecurity and infrastructure security agency to perform annual audits of executive branch agencies for compliance with applicable state and federal laws, rules and regulations, and executive branch policies and standards and policies and standards adopted by the information technology executive council. The executive CISO shall make an audit request to such agency annually, regardless of whether or not such agency has the capacity to perform the requested audit;*

~~(6)~~ *perform audits of executive branch agencies for compliance with applicable state and federal laws, rules and regulations, executive branch policies and standards and policies and standards adopted by the information technology executive council;*

~~(9)(7)~~ coordinate the use of external resources involved in information security programs, including, but not limited to, interviewing and negotiating contracts and fees;

(10)(8) liaise with external agencies, such as law enforcement and other advisory bodies as necessary, to ensure a strong security posture;

(11)(9) assist in the development of plans and procedures to manage and recover business-critical services in the event of a cyberattack or other disaster;

~~(12) assist executive branch agencies to create a framework for roles and responsibilities relating to information ownership, classification, accountability and protection;~~

(13)(10) coordinate with executive branch agencies to provide cybersecurity staff to such agencies as necessary;

(11) ensure a cybersecurity awareness training program is made available to all branches of state government; and

(14)(12) perform such other functions and duties as provided by law and as directed by the CISO.

(d) (1) *If an audit conducted pursuant to subsection (c)(5) results in a failure, the executive CISO shall report such failure to the speaker and minority leader of the house of representatives and the president and minority leader of the senate within 30 days of receiving notice of such failure. Such report shall contain a plan to mitigate any security risks identified in the audit. The executive CISO shall coordinate for an additional audit after the mitigation plan is implemented and report the results of such audit to the speaker and minority leader of the house of representatives and the president and minority leader of the senate.*

(2) Results of audits conducted pursuant to subsection ~~(e)(8)~~ (c) (5) and the reports described in subsection (d)(1) shall be confidential and shall not be subject to discovery or disclosure pursuant to the open records act, K.S.A. 45-215 et seq., and amendments thereto. ~~The provisions of this subsection shall expire on July 1, 2028, unless the legislature reviews and acts to continue such provision pursuant to K.S.A. 45-229, and amendments thereto, prior to July 1, 2028.~~

(e) *There is hereby created in the state treasury the information technology security fund. All expenditures from such fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the executive CISO or by a person designated by the executive CISO.*

Sec. 35. On and after July 1, 2026, K.S.A. 2023 Supp. 75-7239, as amended by section 34 of this act, is hereby amended to read as follows: 75-7239. (a) There is hereby established within and as a part of the office of information technology services the Kansas information security office. The Kansas information security office shall be administered by the ~~executive~~ CISO and be staffed appropriately to effect the provisions of the Kansas cybersecurity act.

(b) For the purpose of preparing the governor's budget report and

related legislative measures submitted to the legislature, the Kansas information security office, established in this section, shall be considered a separate state agency and shall be titled for such purpose as the “Kansas information security office.” The budget estimates and requests of such office shall be presented as from a state agency separate from the office of information technology services, and such separation shall be maintained in the budget documents and reports prepared by the director of the budget and the governor, or either of them, including all related legislative reports and measures submitted to the legislature.

(c) Under direction of the ~~executive~~ CISO, the KISO shall:

(1) Administer the Kansas cybersecurity act;

(2) ~~develop, implement and monitor~~ *assist the executive branch in developing, implementing and monitoring* strategic and comprehensive information security risk-management programs;

(3) *facilitate executive branch information security governance, including the consistent application of information security programs, plans and procedures;*

(4) *using standards adopted by the information technology executive council, create and manage a unified and flexible control framework to integrate and normalize requirements resulting from applicable state and federal laws and rules and regulations;*

(5) facilitate a metrics, logging and reporting framework to measure the efficiency and effectiveness of state information security programs;

~~(4)(6)~~ provide the executive branch strategic risk guidance for information technology projects, including the evaluation and recommendation of technical controls;

~~(5)(7)~~ *assist in the development of executive branch agency cybersecurity programs to ensure compliance with applicable state and federal laws, rules and regulations, executive branch policies and standards and policies and standards adopted by the information technology executive council;*

(8) ~~coordinate with the United States cybersecurity and infrastructure security agency to perform annual~~ audits of executive branch agencies for compliance with applicable state and federal laws, rules and regulations and, executive branch policies and standards. ~~The executive CISO shall make an audit request to such agency annually, regardless of whether or not such agency has the capacity to perform the requested audit;~~

~~(6)~~ perform audits of executive branch agencies for compliance with applicable state and federal laws, rules and regulations, executive branch policies and standards and policies and standards adopted by the information technology executive council;

~~(7)(9)~~ coordinate the use of external resources involved in information security programs, including, but not limited to, interviewing and negotiating contracts and fees;



~~(8)~~(10) liaise with external agencies, such as law enforcement and other advisory bodies as necessary, to ensure a strong security posture;

~~(9)~~(11) assist in the development of plans and procedures to manage and recover business-critical services in the event of a cyberattack or other disaster;

~~(10)~~—coordinate with executive branch agencies to provide cybersecurity staff to such agencies as necessary;

~~(11)~~(12) assist executive branch agencies to create a framework for roles and responsibilities relating to information ownership, classification, accountability and protection;

(13) ensure a cybersecurity awareness training program is made available to all branches of state government; and

~~(12)~~(14) perform such other functions and duties as provided by law and as directed by the CISO.

~~(d)(1)~~—If an audit conducted pursuant to subsection (c)(5) results in a failure, the executive CISO shall report such failure to the speaker and minority leader of the house of representatives and the president and minority leader of the senate within 30 days of receiving notice of such failure. Such report shall contain a plan to mitigate any security risks identified in the audit. The executive CISO shall coordinate for an additional audit after the mitigation plan is implemented and report the results of such audit to the speaker and minority leader of the house of representatives and the president and minority leader of the senate.

(2) Results of audits conducted pursuant to subsection (c)(5) and the reports described in subsection ~~(d)(1)~~ (c)(8) shall be confidential and shall not be subject to discovery or disclosure pursuant to the open records act, K.S.A. 45-215 et seq., and amendments thereto. *The provisions of this subsection shall expire on July 1, 2028, unless the legislature reviews and acts to continue such provision pursuant to K.S.A. 45-229, and amendments thereto, prior to July 1, 2028.*

~~(e)~~—There is hereby created in the state treasury the information technology security fund. All expenditures from such fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the executive CISO or by a person designated by the executive CISO.

Sec. 36. K.S.A. 2023 Supp. 75-7240 is hereby amended to read as follows: 75-7240. (a) The executive branch agency heads shall:

(1) Be solely responsible for security of all data and information technology resources under such agency's purview, irrespective of the location of the data or resources. ~~Locations of data may include:~~

~~(A)~~—Agency sites;

~~(B)~~—agency real property;

~~(C)~~—infrastructure in state data centers;

~~(D) third party locations; and~~  
~~(E) in transit between locations;~~  
~~(2) ensure that an agency wide information security program is in place;~~

(3)(2) designate an information security officer to administer the agency's information security program that reports directly to executive leadership;

(4)(3) participate in CISO-sponsored statewide cybersecurity program initiatives and services;

(5) implement policies and standards to ensure that all the agency's data and information technology resources are maintained in compliance with applicable state and federal laws and rules and regulations;

(6) implement appropriate cost effective safeguards to reduce, eliminate or recover from identified threats to data and information technology resources;

(7) include all appropriate cybersecurity requirements in the agency's request for proposal specifications for procuring data and information technology systems and services;

(8) (A) submit a cybersecurity self assessment report to the CISO by October 16 of each even numbered year, including an executive summary of the findings, that assesses the extent to which the agency is vulnerable to unauthorized access or harm, including the extent to which the agency's or contractor's electronically stored information is vulnerable to alteration, damage, erasure or inappropriate use;

(B) ensure that the agency conducts annual internal assessments of its security program. Internal assessment results shall be considered confidential and shall not be subject to discovery by or release to any person or agency, outside of the KISO or CISO, without authorization from the executive branch agency director or head; and

(C) prepare or have prepared a financial summary identifying cybersecurity expenditures addressing the findings of the cybersecurity self assessment report required in subparagraph (A), excluding information that might put the data or information resources of the agency or its contractors at risk and submit such report to the house of representatives committee on appropriations and the senate committee on ways and means; and

(9)(4) ensure that if an agency owns, licenses or maintains computerized data that includes personal information, confidential information or information, the disclosure of which is regulated by law, such agency shall, in the event of a breach or suspected breach of system security or an unauthorized exposure of that information:

(A) Comply with the notification requirements set out in K.S.A. 2023 Supp. 50-7a01 et seq., and amendments thereto, and applicable federal

laws and rules and regulations, to the same extent as a person who conducts business in this state; and

(B) not later than ~~48~~ 12 hours after the discovery of the breach, suspected breach or unauthorized exposure, notify:

(i) The CISO; and

(ii) if the breach, suspected breach or unauthorized exposure involves election data, the secretary of state.

(b) The director or head of each state agency shall:

(1) Participate in annual agency leadership training to ensure understanding of:

(A) The potential impact of common types of cyberattacks and data breaches on the agency's operations and assets;

(B) how cyberattacks and data breaches on the agency's operations and assets may impact the operations and assets of other governmental entities on the state enterprise network;

(C) how cyberattacks and data breaches occur; and

(D) steps to be undertaken by the executive director or agency head and agency employees to protect their information and information systems; *and*

(2) ~~ensure that all information technology login credentials are disabled the same day that any employee ends their employment with the state; and~~

(3) ~~require that all employees with access to information technology receive a minimum of one hour of information technology security training per year coordinate with the executive CISO to implement the security standard described in K.S.A. 75-7238, and amendments thereto.~~

(c) (1) ~~The CISO, with input from the joint committee on information technology and the joint committee on Kansas security, shall develop a self-assessment report template for use under subsection (a)(8)(A). The most recent version of such template shall be made available to state agencies prior to July 1 of each even-numbered year. The CISO shall aggregate data from the self-assessments received under subsection (a)(8)(A) and provide a summary of such data to the joint committee on information technology and the joint committee on Kansas security.~~

(2) ~~Self-assessment reports made to the CISO pursuant to subsection (a)(8)(A) shall be confidential and shall not be subject to the provisions of the Kansas open records act, K.S.A. 45-215 et seq., and amendments thereto. The provisions of this paragraph shall expire on July 1, 2028, unless the legislature reviews and reenacts this provision pursuant to K.S.A. 45-229, and amendments thereto, prior to July 1, 2028.~~

Sec. 37. On and after July 1, 2026, K.S.A. 2023 Supp. 75-7240, as amended by section 36 of this act, is hereby amended to read as follows: 75-7240. (a) The executive branch agency heads shall:

(1) Be *solely* responsible for security of all data and information technology resources under such agency's purview, irrespective of the location of the data or resources. *Locations of data may include:*

- (A) *Agency sites;*
  - (B) *agency real property;*
  - (C) *infrastructure in state data centers;*
  - (D) *third-party locations; and*
  - (E) *in transit between locations;*
- (2) *ensure that an agency-wide information security program is in place;*

~~(2)~~(3) designate an information security officer to administer the agency's information security program that reports directly to executive leadership;

~~(3)~~(4) participate in CISO-sponsored statewide cybersecurity program initiatives and services;

(5) *implement policies and standards to ensure that all the agency's data and information technology resources are maintained in compliance with applicable state and federal laws and rules and regulations;*

(6) *implement appropriate cost-effective safeguards to reduce, eliminate or recover from identified threats to data and information technology resources;*

(7) *include all appropriate cybersecurity requirements in the agency's request for proposal specifications for procuring data and information technology systems and services;*

(8) (A) *submit a cybersecurity self-assessment report to the CISO by October 16 of each even-numbered year, including an executive summary of the findings, that assesses the extent to which the agency is vulnerable to unauthorized access or harm, including the extent to which the agency's or contractor's electronically stored information is vulnerable to alteration, damage, erasure or inappropriate use;*

(B) *ensure that the agency conducts annual internal assessments of its security program. Internal assessment results shall be considered confidential and shall not be subject to discovery by or release to any person or agency, outside of the KISO or CISO, without authorization from the executive branch agency director or head; and*

(C) *prepare or have prepared a financial summary identifying cybersecurity expenditures addressing the findings of the cybersecurity self-assessment report required in subparagraph (A), excluding information that might put the data or information resources of the agency or its contractors at risk and submit such report to the house of representatives committee on appropriations and the senate committee on ways and means; and*

~~(4)~~(9) ensure that if an agency owns, licenses or maintains computerized data that includes personal information, confidential information

or information, the disclosure of which is regulated by law, such agency shall, in the event of a breach or suspected breach of system security or an unauthorized exposure of that information:

(A) Comply with the notification requirements set out in K.S.A. 2023 Supp. 50-7a01 et seq., and amendments thereto, and applicable federal laws and rules and regulations, to the same extent as a person who conducts business in this state; and

(B) not later than ~~12~~ 48 hours after the discovery of the breach, suspected breach or unauthorized exposure, notify:

(i) The CISO; and

(ii) if the breach, suspected breach or unauthorized exposure involves election data, the secretary of state.

(b) The director or head of each state agency shall:

(1) Participate in annual agency leadership training to ensure understanding of:

(A) The potential impact of common types of cyberattacks and data breaches on the agency's operations and assets;

(B) how cyberattacks and data breaches on the agency's operations and assets may impact the operations and assets of other governmental entities on the state enterprise network;

(C) how cyberattacks and data breaches occur; and

(D) steps to be undertaken by the executive director or agency head and agency employees to protect their information and information systems; ~~and~~

~~(2) coordinate with the executive CISO to implement the security standard described in K.S.A. 75-7238, and amendments thereto ensure that all information technology login credentials are disabled the same day that any employee ends their employment with the state; and~~

~~(3) require that all employees with access to information technology receive a minimum of one hour of information technology security training per year.~~

*(c) (1) The CISO, with input from the joint committee on information technology and the joint committee on Kansas security, shall develop a self-assessment report template for use under subsection (a)(8)(A). The most recent version of such template shall be made available to state agencies prior to July 1 of each even-numbered year. The CISO shall aggregate data from the self-assessments received under subsection (a)(8)(A) and provide a summary of such data to the joint committee on information technology and the joint committee on Kansas security.*

*(2) Self-assessment reports made to the CISO pursuant to subsection (a)(8)(A) shall be confidential and shall not be subject to the provisions of the open records act, K.S.A. 45-215 et seq., and amendments thereto. The provisions of this paragraph shall expire on July 1, 2028, unless the*

*legislature reviews and reenacts this provision pursuant to K.S.A. 45-229, and amendments thereto, prior to July 1, 2028.*

Sec. 38. K.S.A. 40-110, 75-413, 75-623, 75-710, 75-711 and 75-7203 and K.S.A. 2023 Supp. 45-229, 75-7201, 75-7202, 75-7205, 75-7206, 75-7208, 75-7209, 75-7237, 75-7238, 75-7239 and 75-7240 are hereby repealed.

Sec. 39. On and after July 1, 2026, K.S.A. 75-7203, as amended by section 20 of this act, and K.S.A. 2023 Supp. 45-229, as amended by section 10 of this act, 75-7201, as amended by section 16 of this act, 75-7202, as amended by section 18 of this act, 75-7205, as amended by section 22 of this act, 75-7206, as amended by section 24 of this act, 75-7208, as amended by section 26 of this act, 75-7209, as amended by section 28 of this act, 75-7237, as amended by section 30 of this act, 75-7238, as amended by section 32 of this act, 75-7239, as amended by section 34 of this act, and 75-7240, as amended by section 36 of this act, are hereby repealed.

Sec. 40. This act shall take effect and be in force from and after its publication in the statute book.

Approved May 9, 2024.

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## CHAPTER 96

## SENATE BILL No. 414

AN ACT concerning crimes, punishment and criminal procedure; relating to driving under the influence; requiring certain persons on a third or subsequent conviction thereof to participate in a multidisciplinary model of services for substance use disorders; relating to municipal courts; removing the requirement to collect fingerprints from persons convicted of violating certain municipal ordinance provisions related to driving without a valid driver's license or motor vehicle liability insurance coverage; relating to aggravated endangering a child; increasing the criminal penalties in certain environments associated with fentanyl-related controlled substances or when bodily harm to the child results; relating to controlled substances; increasing penalties for unlawful distribution of controlled substances with respect to material containing any quantity of a fentanyl-related controlled substance; creating a special sentencing rule for such unlawful distribution thereof; relating to crimes involving violations of personal rights; eliminating the element of concealment from the crime of breach of privacy related to installing or using a device to photograph or record another identifiable person under or through the clothing being worn by that other person or another identifiable person who is nude or in a state of undress; relating to sentencing; calculation of confinement; excluding certain types of incarceration time from the allowance of time against a person's criminal sentence; relating to supervision of offenders; updating the terms of supervision for offenders on probation and postrelease supervision; amending K.S.A. 8-1567, 12-4517, 21-5601, 21-5705, 21-6101, 21-6607, 21-6615, 21-6805, 22-2907 and 22-3717 and repealing the existing sections.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. On and after July 1, 2024, K.S.A. 8-1567 is hereby amended to read as follows: 8-1567. (a) Driving under the influence is operating or attempting to operate any vehicle within this state while:

(1) The alcohol concentration in the person's blood or breath as shown by any competent evidence, including other competent evidence, as defined in K.S.A. 8-1013(f)(1), and amendments thereto, is 0.08 or more;

(2) the alcohol concentration in the person's blood or breath, as measured within three hours of the time of operating or attempting to operate a vehicle, is 0.08 or more;

(3) under the influence of alcohol to a degree that renders the person incapable of safely driving a vehicle;

(4) under the influence of any drug or combination of drugs to a degree that renders the person incapable of safely driving a vehicle; or

(5) under the influence of a combination of alcohol and any drug or drugs to a degree that renders the person incapable of safely driving a vehicle.

(b) (1) Driving under the influence is:

(A) On a first conviction, a class B, nonperson misdemeanor. The person convicted shall be sentenced to not less than 48 consecutive hours nor more than six months' imprisonment, or in the court's discretion 100 hours of public service, and fined not less than \$750 nor more than \$1,000;



(B) on a second conviction, a class A, nonperson misdemeanor. The person convicted shall be sentenced to not less than 90 days nor more than one year's imprisonment and fined not less than \$1,250 nor more than \$1,750. The following conditions shall apply to such sentence:

(i) As a condition of any probation granted under this subsection, the person shall serve at least 120 hours of confinement. The hours of confinement shall include at least 48 hours of imprisonment and otherwise may be served by a combination of: Imprisonment; a work release program, if such work release program requires such person to return to the confinement at the end of each day in the work release program; or a house arrest program pursuant to K.S.A. 21-6609, and amendments thereto;

(ii) (a) if the person is placed into a work release program or placed under a house arrest program for any portion of the minimum of 120 hours of confinement mandated by this subsection, the person shall receive hour-for-hour credit for time served in such program until the minimum sentence is met. If the person is placed into a work release program or placed under a house arrest program for more than the minimum of 120 hours of confinement mandated by this subsection, the person shall receive hour-for-hour credit for time served in such program until the minimum of 120 hours of confinement is completed, and thereafter, the person shall receive day-for-day credit for time served in such program unless otherwise ordered by the court; and

(b) when in a work release program, the person shall only be given credit for the time served in confinement at the end of and continuing to the beginning of the person's work day. When under a house arrest program, the person shall be monitored by an electronic monitoring device that verifies the person's location and shall only be given credit for the time served within the boundaries of the person's residence;

(C) on a third conviction, a class A, nonperson misdemeanor, except as provided in subsection (b)(1)(D). The person convicted shall be sentenced to not less than 90 days nor more than one year's imprisonment and fined not less than \$1,750 nor more than \$2,500. The following conditions shall apply to such sentence:

(i) As a condition of any probation granted under this subsection, the person shall serve at least 30 days of confinement. After at least 48 consecutive hours of imprisonment, the remainder of the period of confinement may be served by a combination of: Imprisonment; a work release program, if such work release program requires such person to return to the confinement at the end of each day in the work release program; or a house arrest program pursuant to K.S.A. 21-6609, and amendments thereto; and

(ii) (a) if the person is placed into a work release program or placed under a house arrest program for any portion of the minimum of 30 days

of confinement mandated by this subsection, the person shall receive hour-for-hour credit for time served in such program for the first 240 hours of confinement, and thereafter, the person shall receive day-for-day credit for time served in such program unless otherwise ordered by the court; and

(b) when in a work release program, the person shall only be given credit for the time served in confinement at the end of and continuing to the beginning of the person's work day. When under a house arrest program, the person shall be monitored by an electronic monitoring device that verifies the person's location and shall only be given credit for the time served within the boundaries of the person's residence;

(D) on a third conviction, a severity level 6, nonperson felony if the person has a prior conviction which occurred within the preceding 10 years, not including any period of incarceration. The following conditions shall apply to such sentence:

(i) As a condition of any probation granted under this subsection, the person shall serve at least 30 days of confinement. After at least 48 consecutive hours of imprisonment, the remainder of the period of confinement may be served by a combination of: Imprisonment; a work release program, if such work release program requires such person to return to the confinement at the end of each day in the work release program; or a house arrest program pursuant to K.S.A. 21-6609, and amendments thereto; and

(ii) (a) if the person is placed into a work release program or placed under a house arrest program for any portion of the minimum of 30 days of confinement mandated by this subsection, the person shall receive hour-for-hour credit for time served in such program for the first 240 hours of confinement, and thereafter, the person shall receive day-for-day credit for time served in such program unless otherwise ordered by the court; and

(b) when in a work release program, the person shall only be given credit for the time served in confinement at the end of and continuing to the beginning of the person's work day. When under a house arrest program, the person shall be monitored by an electronic monitoring device that verifies the person's location and shall only be given credit for the time served within the boundaries of the person's residence; and

(E) on a fourth or subsequent conviction, a severity level 6, nonperson felony. The following conditions shall apply to such sentence:

(i) As a condition of any probation granted under this subsection, the person shall serve at least 30 days of confinement. After at least 48 consecutive hours of imprisonment, the remainder of the period of confinement may be served by a combination of: Imprisonment; a work release program, if such work release program requires such person to return

to the confinement at the end of each day in the work release program; or a house arrest program pursuant to K.S.A. 21-6609, and amendments thereto; and

(ii) (a) if the person is placed into a work release program or placed under a house arrest program for any portion of the minimum of 30 days of confinement mandated by this subsection, the person shall receive hour-for-hour credit for time served in such program for the first 240 hours of confinement, and thereafter, the person shall receive day-for-day credit for time served in such program unless otherwise ordered by the court; and

(b) when in a work release program, the person shall only be given credit for the time served in confinement at the end of and continuing to the beginning of the person's work day. When under a house arrest program, the person shall be monitored by an electronic monitoring device that verifies the person's location and shall only be given credit for the time served within the boundaries of the person's residence.

(2) (A) The court may order that the term of imprisonment imposed pursuant to subsection (b)(1)(D) or (b)(1)(E) be served in a state facility in the custody of the secretary of corrections in a facility designated by the secretary for the provision of substance abuse treatment pursuant to the provisions of K.S.A. 21-6804, and amendments thereto. The secretary of corrections may refuse to admit the person to the designated facility and place the person in a different state facility, or admit the person and subsequently transfer the person to a different state facility, if the secretary determines: ~~(A)~~(i) That substance abuse treatment resources or the capacity of the facility designated by the secretary for the incarceration and treatment of the person is not available; ~~(B)~~(ii) the person has failed to meaningfully participate in the treatment program of the designated facility; ~~(C)~~(iii) the person is disruptive to the security or operation of the designated facility; or ~~(D)~~(iv) the medical or mental health condition of the person renders the person unsuitable for confinement at the designated facility. The determination by the secretary that the person either is not to be admitted into the designated facility or is to be transferred from the designated facility is not subject to review.

(B) *In addition to the provisions of subsection (b)(1), for any conviction pursuant to subsection (b)(1)(D) or (b)(1)(E), if the person is granted probation, the court shall determine whether the person shall be supervised by community correctional services or court services based on the risk and needs of the person. The risk and needs of the person shall be determined by use of a risk assessment tool specified by the Kansas sentencing commission. During the probation supervision, the person shall be required to participate in a multidisciplinary model of services for substance use disorders facilitated by a Kansas department*

*for aging and disability services designated care coordination agency to include assessment and, if appropriate, referral to a community based substance use disorder treatment including recovery management and mental health counseling as needed. The multidisciplinary team shall include the designated care coordination agency, the supervision officer, the Kansas department for aging and disability services designated treatment provider and the person.*

(3) In addition to the provisions of subsection (b)(1), for any conviction pursuant to subsection (b)(1)(C), at the time of the filing of the judgment form or journal entry as required by K.S.A. 21-6711 or 22-3426 ~~or K.S.A. 21-6711~~, and amendments thereto, the court shall cause a certified copy to be sent to the officer having the ~~offender person~~ in charge. The court shall determine whether the ~~offender person~~, upon release from imprisonment, shall be supervised by community correctional services or court services based upon the risk and needs of the ~~offender person~~. The risk and needs of the ~~offender person~~ shall be determined by use of a risk assessment tool specified by the Kansas sentencing commission. The law enforcement agency maintaining custody and control of a ~~defendant person~~ for imprisonment shall cause a certified copy of the judgment form or journal entry to be sent to the supervision office designated by the court and upon expiration of the term of imprisonment shall deliver the ~~defendant person~~ to a location designated by the supervision office designated by the court. After the term of imprisonment imposed by the court, the person shall be placed on supervision to community correctional services or court services, as determined by the court, for a mandatory one-year period of supervision, which such period of supervision shall not be reduced. During such supervision, the person shall be required to participate in a multidisciplinary model of services for substance use disorders facilitated by a Kansas department for aging and disability services designated care coordination agency to include assessment and, if appropriate, referral to a community based substance use disorder treatment including recovery management and mental health counseling as needed. The multidisciplinary team shall include the designated care coordination agency, the supervision officer, the Kansas department for aging and disability services designated treatment provider and the ~~offender person~~. ~~An offender~~ A person for whom a warrant has been issued by the court alleging a violation of this supervision shall be considered a fugitive from justice if it is found that the warrant cannot be served. If it is found ~~the offender that~~ the person has violated the provisions of this supervision, the court shall determine whether the time from the issuing of the warrant to the date of the court's determination of an alleged violation, or any part of it, shall be counted as time served on supervision. Any violation of the conditions of such supervision may subject such person to revocation of supervision and

imprisonment in jail for the remainder of the period of imprisonment, the remainder of the supervision period, or any combination or portion thereof. The term of supervision may be extended at the court's discretion beyond one year, and any violation of the conditions of such extended term of supervision may subject such person to the revocation of supervision and imprisonment in jail of up to the remainder of the original sentence, not the term of the extended supervision.

(4) In addition to the provisions of subsection (b)(1), prior to sentencing for any conviction pursuant to subsection (b)(1)(A) or (b)(1)(B), the court shall order the person to participate in an alcohol and drug evaluation conducted by a provider in accordance with K.S.A. 8-1008, and amendments thereto. The person shall be required to follow any recommendation made by the provider after such evaluation, unless otherwise ordered by the court.

(c) Any person 18 years of age or older convicted of violating this section or an ordinance which prohibits the acts that this section prohibits who had one or more children under the age of 18 years in the vehicle at the time of the offense shall have such person's punishment enhanced by one month of imprisonment. This imprisonment must be served consecutively to any other minimum mandatory penalty imposed for a violation of this section or an ordinance which prohibits the acts that this section prohibits. Any enhanced penalty imposed shall not exceed the maximum sentence allowable by law. During the service of the enhanced penalty, the judge may order the person on house arrest, work release or other conditional release.

(d) If a person is charged with a violation of subsection (a)(4) or (a)(5), the fact that the person is or has been entitled to use the drug under the laws of this state shall not constitute a defense against the charge.

(e) The court may establish the terms and time for payment of any fines, fees, assessments and costs imposed pursuant to this section. Any assessment and costs shall be required to be paid not later than 90 days after imposed, and any remainder of the fine shall be paid prior to the final release of the ~~defendant~~ person by the court.

(f) (1) In lieu of payment of a fine imposed pursuant to this section, the court may order that the person perform community service specified by the court. The person shall receive a credit on the fine imposed in an amount equal to \$5 for each full hour spent by the person in the specified community service. The community service ordered by the court shall be required to be performed not later than one year after the fine is imposed or by an earlier date specified by the court. If by the required date the person performs an insufficient amount of community service to reduce to zero the portion of the fine required to be paid by the person, the remaining balance of the fine shall become due on that date.

(2) The court may, in its discretion, waive any portion of a fine imposed pursuant to this section, except the \$250 required to be remitted to the state treasurer pursuant to subsection (q)(2), upon a showing that the person successfully completed court-ordered education or treatment.

(g) Prior to filing a complaint alleging a violation of this section, a prosecutor shall request and shall receive from the:

(1) Division a record of all prior convictions obtained against such person for any violations of any of the motor vehicle laws of this state; and

(2) Kansas bureau of investigation central repository all criminal history record information concerning such person.

(h) The court shall electronically report every conviction of a violation of this section and every diversion agreement entered into in lieu of further criminal proceedings on a complaint alleging a violation of this section to the division including any finding regarding the alcohol concentration in the ~~offender's~~ *person's* blood or breath. Prior to sentencing under the provisions of this section, the court shall request and shall receive from the division a record of all prior convictions obtained against such person for any violations of any of the motor vehicle laws of this state.

(i) For the purpose of determining whether a conviction is a first, second, third, fourth or subsequent conviction in sentencing under this section:

(1) Convictions for a violation of this section, or a violation of an ordinance of any city or resolution of any county that prohibits the acts that this section prohibits, or entering into a diversion agreement in lieu of further criminal proceedings on a complaint alleging any such violations, shall be taken into account, but only convictions or diversions occurring on or after July 1, 2001. Nothing in this provision shall be construed as preventing any court from considering any convictions or diversions occurring during the person's lifetime in determining the sentence to be imposed within the limits provided for a first, second, third, fourth or subsequent offense;

(2) any convictions for a violation of the following sections occurring during a person's lifetime shall be taken into account:

(A) Driving a commercial motor vehicle under the influence, K.S.A. 8-2,144, and amendments thereto;

(B) operating a vessel under the influence of alcohol or drugs, K.S.A. 32-1131, and amendments thereto;

(C) involuntary manslaughter while driving under the influence of alcohol or drugs, K.S.A. 21-3442, prior to its repeal, or K.S.A. 21-5405(a)(3) or (a)(5), and amendments thereto;

(D) aggravated battery as described in K.S.A. 21-5413(b)(3) or (b)(4), and amendments thereto; and

(E) aggravated vehicular homicide, K.S.A. 21-3405a, prior to its repeal, or vehicular battery, K.S.A. 21-3405b, prior to its repeal, if the

crime was committed while committing a violation of K.S.A. 8-1567, and amendments thereto;

(3) “conviction” includes:

(A) Entering into a diversion agreement in lieu of further criminal proceedings on a complaint alleging an offense described in subsection (i)(2); and

(B) conviction of a violation of an ordinance of a city in this state, a resolution of a county in this state or any law of another jurisdiction that would constitute an offense that is comparable to the offense described in subsection (i)(1) or (i)(2);

(4) multiple convictions of any crime described in subsection (i)(1) or (i)(2) arising from the same arrest shall only be counted as one conviction;

(5) it is irrelevant whether an offense occurred before or after conviction for a previous offense; and

(6) a person may enter into a diversion agreement in lieu of further criminal proceedings for a violation of this section, and amendments thereto, or an ordinance which prohibits the acts of this section, and amendments thereto, only once during the person’s lifetime.

(j) For the purposes of determining whether an offense is comparable, the following shall be considered:

(1) The name of the out-of-jurisdiction offense;

(2) the elements of the out-of-jurisdiction offense; and

(3) whether the out-of-jurisdiction offense prohibits similar conduct to the conduct prohibited by the closest approximate Kansas offense.

(k) Upon conviction of a person of a violation of this section or a violation of a city ordinance or county resolution prohibiting the acts prohibited by this section, the division, upon receiving a report of conviction, shall suspend, restrict or suspend and restrict the person’s driving privileges as provided by K.S.A. 8-1014, and amendments thereto.

(l) (1) Nothing contained in this section shall be construed as preventing any city from enacting ordinances, or any county from adopting resolutions, declaring acts prohibited or made unlawful by this act as unlawful or prohibited in such city or county and prescribing penalties for violation thereof.

(2) The minimum penalty prescribed by any such ordinance or resolution shall not be less than the minimum penalty prescribed by this section for the same violation, and the maximum penalty in any such ordinance or resolution shall not exceed the maximum penalty prescribed for the same violation.

(3) On and after July 1, 2007, and retroactive for ordinance violations committed on or after July 1, 2006, an ordinance may grant to a municipal court jurisdiction over a violation of such ordinance which is concurrent with the jurisdiction of the district court over a violation of this section,



notwithstanding that the elements of such ordinance violation are the same as the elements of a violation of this section that would constitute, and be punished as, a felony.

(4) Any such ordinance or resolution shall authorize the court to order that the convicted person pay restitution to any victim who suffered loss due to the violation for which the person was convicted.

(m) (1) Upon the filing of a complaint, citation or notice to appear alleging a person has violated a city ordinance prohibiting the acts prohibited by this section, and prior to conviction thereof, a city attorney shall request and shall receive from the:

(A) Division a record of all prior convictions obtained against such person for any violations of any of the motor vehicle laws of this state; and

(B) Kansas bureau of investigation central repository all criminal history record information concerning such person.

(2) If the elements of such ordinance violation are the same as the elements of a violation of this section that would constitute, and be punished as, a felony, the city attorney shall refer the violation to the appropriate county or district attorney for prosecution.

(n) No plea bargaining agreement shall be entered into nor shall any judge approve a plea bargaining agreement entered into for the purpose of permitting a person charged with a violation of this section, or a violation of any ordinance of a city or resolution of any county in this state which prohibits the acts prohibited by this section, to avoid the mandatory penalties established by this section or by the ordinance. For the purpose of this subsection, entering into a diversion agreement pursuant to K.S.A. 12-4413 et seq. or 22-2906 et seq., and amendments thereto, shall not constitute plea bargaining. This subsection shall not be construed to prohibit an amendment or dismissal of any charge where the admissible evidence is not sufficient to support a conviction beyond a reasonable doubt on such charge.

(o) The alternatives set out in subsection (a) may be pleaded in the alternative, and the state, city or county may, but shall not be required to, elect one or more of such alternatives prior to submission of the case to the fact finder.

(p) As used in this section:

(1) “Alcohol concentration” means the number of grams of alcohol per 100 milliliters of blood or per 210 liters of breath;

(2) “imprisonment” includes any restrained environment in which the court and law enforcement agency intend to retain custody and control of a ~~defendant~~ person and such environment has been approved by the board of county commissioners or the governing body of a city; and

(3) “drug” includes toxic vapors as such term is defined in K.S.A. 21-5712, and amendments thereto.

(q) (1) The amount of the increase in fines as specified in this section shall be remitted by the clerk of the district court to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of remittance of the increase provided in this act, the state treasurer shall deposit the entire amount in the state treasury and the state treasurer shall credit 50% to the community alcoholism and intoxication programs fund and 50% to the department of corrections alcohol and drug abuse treatment fund, which is hereby created in the state treasury.

(2) On and after July 1, 2011, the amount of \$250 from each fine imposed pursuant to this section shall be remitted by the clerk of the district court to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall credit the entire amount to the community corrections supervision fund established by K.S.A. 75-52,113, and amendments thereto.

Sec. 2. On and after July 1, 2024, K.S.A. 12-4517 is hereby amended to read as follows: 12-4517. (a) (1) *Except as provided further*, the municipal court judge shall ensure that all persons convicted of violating municipal ordinance provisions that prohibit conduct comparable to a class A or B misdemeanor or assault as defined in K.S.A. ~~2022 Supp.~~ 21-5412(a), and amendments thereto, under a Kansas criminal statute are fingerprinted and processed. *The provisions of this section shall not apply to persons convicted of violating municipal ordinance provisions that prohibit the acts prohibited by K.S.A. 8-235 or 40-3104, and amendments thereto.*

(2) The municipal court judge shall ensure that all persons arrested or charged with a violation of a city ordinance prohibiting the acts prohibited by K.S.A. 8-2,144 or 8-1567, and amendments thereto, are fingerprinted and processed at the time of booking or first appearance, whichever occurs first.

(b) The municipal court judge shall order the individual to be fingerprinted at an appropriate location as determined by the municipal court judge. Failure of the person to be fingerprinted after court order issued by the municipal judge shall constitute contempt of court. To reimburse the city or other entity for costs associated with fingerprinting, the municipal court judge may assess reasonable court costs, in addition to other court costs imposed by the state or municipality.

Sec. 3. On and after July 1, 2024, K.S.A. 21-5601 is hereby amended to read as follows: 21-5601. (a) Endangering a child is knowingly and unreasonably causing or permitting a child under the age of 18 years to be placed in a situation in which the child's life, body or health may be endangered.

(b) Aggravated endangering a child is:

(1) Recklessly causing or permitting a child under the age of 18 years to be placed in a situation in which the child's life, body or health is endangered;

(2) causing or permitting such child to be in an environment where the person knows or reasonably should know that any person is distributing, possessing with intent to distribute, manufacturing or attempting to manufacture any methamphetamine, ~~or analog thereof, as defined by subsection (d)(3) or (f)(1) of K.S.A. 65-4107, and amendments thereto or any fentanyl-related controlled substance;~~ or

(3) causing or permitting such child to be in an environment where the person knows or reasonably should know that:

(A) Drug paraphernalia or volatile, toxic or flammable chemicals are stored ~~or used~~ for the purpose of manufacturing or attempting to manufacture any methamphetamine, ~~or analog thereof, as defined by subsection (d)(3) or (f)(1) of K.S.A. 65-4107, and amendments thereto;~~ or

(B) ~~drug paraphernalia or toxic materials, compounds or mixtures are stored or used for the purpose of manufacturing or attempting to manufacture any fentanyl-related controlled substance.~~

(c) (1) Endangering a child is a class A person misdemeanor.

(2) Aggravated endangering a child is a:

(A) Severity level 9, person felony *except as provided in subsection (c) (2)(B); and*

(B) *severity level 6, person felony when bodily harm is inflicted upon the child.*

(3) The sentence for a violation of aggravated endangering a child shall be served consecutively to any other term or terms of imprisonment imposed. Such sentence shall not be considered a departure and shall not be subject to appeal.

(d) Nothing in subsection (a) shall be construed to mean a child is endangered for the sole reason the child's parent or guardian, in good faith, selects and depends upon spiritual means alone through prayer, in accordance with the tenets and practice of a recognized church or religious denomination, for the treatment or cure of disease or remedial care of such child.

(e) As used in this section:

(1) "Drug paraphernalia," "fentanyl-related controlled substance" and "manufacture" ~~means~~ mean the same as defined in K.S.A. 21-5701, and amendments thereto; and

(2) ~~"drug paraphernalia"~~ "methamphetamine" ~~means the same as any substance designated in K.S.A. 21-5701 65-4107(d)(3) or (f)(1), and amendments thereto, or any analog thereof.~~

Sec. 4. On and after July 1, 2024, K.S.A. 21-5705 is hereby amended to read as follows: 21-5705. (a) It shall be unlawful for any person to dis-

tribute or possess with the intent to distribute any of the following controlled substances or controlled substance analogs thereof:

(1) Opiates, opium or narcotic drugs, or any stimulant designated in ~~subsection (d)(1), (d)(3) or (f)(1) of K.S.A. 65-4107(d)(1), (d)(3) or (f)(1),~~ and amendments thereto;

(2) any depressant designated in ~~subsection (e) of K.S.A. 65-4105(e), subsection (e) of K.S.A. 65-4107(e), subsection (b) or (c) of K.S.A. 65-4109(b) or (c) or subsection (b) of K.S.A. 65-4111(b),~~ and amendments thereto;

(3) any stimulant designated in ~~subsection (f) of K.S.A. 65-4105(f), subsection (d)(2), (d)(4), (d)(5) or (f)(2) of K.S.A. 65-4107(d)(2), (d)(4), (d)(5) or (f)(2) or subsection (e) of K.S.A. 65-4109(e),~~ and amendments thereto;

(4) any hallucinogenic drug designated in ~~subsection (d) of K.S.A. 65-4105(d), subsection (g) of K.S.A. 65-4107(g) or subsection (g) of K.S.A. 65-4109(g),~~ and amendments thereto;

(5) any substance designated in ~~subsection (g) of K.S.A. 65-4105(g) and subsection (e), (d), (e), (f) or (g) of K.S.A. or 65-4111(c), (d), (e), (f) or (g),~~ and amendments thereto;

(6) any anabolic steroids as defined in ~~subsection (f) of K.S.A. 65-4109(f),~~ and amendments thereto; or

(7) any substance designated in ~~subsection (h) of K.S.A. 65-4105(h),~~ and amendments thereto.

(b) It shall be unlawful for any person to distribute or possess with the intent to distribute a controlled substance or a controlled substance analog designated in K.S.A. 65-4113, and amendments thereto.

(c) It shall be unlawful for any person to cultivate any controlled substance or controlled substance analog listed in subsection (a).

(d) (1) Except as provided further, violation of subsection (a) is a:

(A) Drug severity level 4 felony if the quantity of the material was less than 3.5 grams;

(B) drug severity level 3 felony if the quantity of the material was at least 3.5 grams but less than 100 grams;

(C) drug severity level 2 felony if the quantity of the material was at least 100 grams but less than 1 kilogram; and

(D) drug severity level 1 felony if the quantity of the material was 1 kilogram or more.

(2) *Except as provided further,* violation of subsection (a) with respect to material containing any quantity of marijuana, or an analog thereof, is a:

(A) Drug severity level 4 felony if the quantity of the material was less than 25 grams;

(B) drug severity level 3 felony if the quantity of the material was at least 25 grams but less than 450 grams;

(C) drug severity level 2 felony if the quantity of the material was at least 450 grams but less than 30 kilograms; and

(D) drug severity level 1 felony if the quantity of the material was 30 kilograms or more.

(3) *Except as provided further*, violation of subsection (a) with respect to material containing any quantity of a *fentanyl-related controlled substance*, heroin; as defined by ~~subsection (c)(1) of~~ K.S.A. 65-4105(c)(12), and amendments thereto, or methamphetamine; as defined by ~~subsection (d)(3) or (f)(1) of~~ K.S.A. 65-4107(d)(3) or (f)(1), and amendments thereto, or an analog thereof, is a:

(A) Drug severity level 4 felony if the quantity of the material was less than 1 gram;

(B) drug severity level 3 felony if the quantity of the material was at least 1 gram but less than 3.5 grams;

(C) drug severity level 2 felony if the quantity of the material was at least 3.5 grams but less than 100 grams; and

(D) drug severity level 1 felony if the quantity of the material was 100 grams or more.

(4) *Except as provided further*, violation of subsection (a) with respect to material containing any quantity of a controlled substance designated in K.S.A. 65-4105, 65-4107, 65-4109 or 65-4111, and amendments thereto, or an analog thereof, distributed by dosage unit, is a:

(A) Drug severity level 4 felony if the number of dosage units was fewer than 10;

(B) drug severity level 3 felony if the number of dosage units was at least 10 but ~~less~~ *fewer* than 100;

(C) drug severity level 2 felony if the number of dosage units was at least 100 but ~~less~~ *fewer* than 1,000; and

(D) drug severity level 1 felony if the number of dosage units was 1,000 or more.

(5) *Violation of subsection (a) with respect to material containing any quantity of a fentanyl-related controlled substance, distributed by dosage unit, is a:*

(A) *Drug severity level 4 felony if the number of dosage units was fewer than 10;*

(B) *drug severity level 3 felony if the number of dosage units was at least 10 but fewer than 50;*

(C) *drug severity level 2 felony if the number of dosage units was at least 50 but fewer than 250; and*

(D) *drug severity level 1 felony if the number of dosage units was 250 or more.*

(6) For any violation of subsection (a), the severity level of the offense shall be increased one level if the controlled substance or controlled sub-

stance analog was distributed or possessed with the intent to distribute on or within 1,000 feet of any school property.

~~(6)(7)~~ Violation of subsection (b) is a:

(A) Class A person misdemeanor, except as provided in subsection ~~(4)~~ ~~(6)(B)~~ ~~(d)(7)(B)~~; and

(B) nondrug severity level 7, person felony if the substance was distributed to or possessed with the intent to distribute to a minor.

~~(7)(8)~~ Violation of subsection (c) is a:

(A) Drug severity level 3 felony if the number of plants cultivated was more than 4 but fewer than 50;

(B) drug severity level 2 felony if the number of plants cultivated was at least 50 but fewer than 100; and

(C) drug severity level 1 felony if the number of plants cultivated was 100 or more.

(e) In any prosecution under this section, there shall be ~~a rebuttable presumption~~ *an inference* of an intent to distribute if ~~any such an inference is supported by the facts and~~ such person possesses the following quantities of controlled substances or analogs thereof:

(1) 450 grams or more of marijuana;

(2) 3.5 grams or more of *a fentanyl-related controlled substance*, heroin or methamphetamine;

(3) *50 dosage units or more containing any quantity of a fentanyl-related controlled substance*;

(4) 100 dosage units or more containing ~~a~~ *any other* controlled substance; or

~~(4)(5)~~ 100 grams or more of any other controlled substance.

(f) It shall not be a defense to charges arising under this section that the defendant:

(1) Was acting in an agency relationship on behalf of any other party in a transaction involving a controlled substance or controlled substance analog;

(2) did not know the quantity of the controlled substance or controlled substance analog; or

(3) did not know the specific controlled substance or controlled substance analog contained in the material that was distributed or possessed with the intent to distribute.

(g) As used in this section:

(1) “Material” means the total amount of any substance, including a compound or a mixture, which contains any quantity of a controlled substance or controlled substance analog.

(2) “Dosage unit” means a controlled substance or controlled substance analog distributed or possessed with the intent to distribute as a discrete unit, including but not limited to, one pill, one capsule or one microdot, and not distributed by weight.

(A) For steroids, or controlled substances in liquid solution legally manufactured for prescription use, or an analog thereof, “dosage unit” means the smallest medically approved dosage unit, as determined by the label, materials provided by the manufacturer, a prescribing authority, licensed health care professional or other qualified health authority.

(B) For illegally manufactured controlled substances in liquid solution, or controlled substances in liquid products not intended for ingestion by human beings, or an analog thereof, “dosage unit” means 10 milligrams, including the liquid carrier medium, except as provided in subsection (g)(2)(C).

(C) For lysergic acid diethylamide (LSD) in liquid form, or an analog thereof, a dosage unit is defined as 0.4 milligrams, including the liquid medium.

Sec. 5. On and after July 1, 2024, K.S.A. 21-6101 is hereby amended to read as follows: 21-6101. (a) Breach of privacy is knowingly and without lawful authority:

(1) Intercepting, without the consent of the sender or receiver, a message by telephone, telegraph, letter or other means of private communication;

(2) divulging, without the consent of the sender or receiver, the existence or contents of such message if such person knows that the message was illegally intercepted, or if such person illegally learned of the message in the course of employment with an agency in transmitting ~~that~~ *such message*;

(3) entering with intent to listen surreptitiously to private conversations in a private place or to observe the personal conduct of any other person or persons entitled to privacy therein;

(4) installing or using outside or inside a private place any device for hearing, recording, amplifying or broadcasting sounds originating in such place, which sounds would not ordinarily be audible or comprehensible without the use of such device, without the consent of the person or persons entitled to privacy therein;

(5) installing or using any device or equipment for the interception of any telephone, telegraph or other wire or wireless communication without the consent of the person in possession or control of the facilities for such communication;

(6) installing or using a ~~concealed~~ camcorder, motion picture camera or photographic camera of any type to ~~secretly~~ videotape, film, photograph or record, by electronic or other means, another identifiable person under or through the clothing being worn by that other person or another identifiable person who is nude or in a state of undress, for the purpose of viewing the body of, or the undergarments worn by, that other person, without the consent or knowledge of that other person, with the intent



to invade the privacy of that other person, under circumstances in which that other person has a reasonable expectation of privacy;

(7) disseminating or permitting the dissemination of any videotape, photograph, film or image obtained in violation of subsection (a)(6); or

(8) disseminating any videotape, photograph, film or image of another identifiable person 18 years of age or older who is nude or engaged in sexual activity and under circumstances in which such identifiable person had a reasonable expectation of privacy, with the intent to harass, threaten or intimidate such identifiable person, and such identifiable person did not consent to such dissemination.

(b) Breach of privacy as defined in:

(1) Subsection (a)(1) through (a)(5) is a class A nonperson misdemeanor;

(2) subsection (a)(6) or (a)(8) is a:

(A) Severity level 8, person felony, except as provided in subsection (b)(2)(B); and

(B) severity level 5, person felony upon a second or subsequent conviction within the previous five years; and

(3) subsection (a)(7) is a severity level 5, person felony.

(c) Subsection (a)(1) shall not apply to messages overheard through a regularly installed instrument on a telephone party line or on an extension.

(d) The provisions of this section shall not apply to:

(1) An operator of a switchboard, or any officer, employee or agent of any public utility providing telephone communications service, whose facilities are used in the transmission of a communication, to intercept, disclose or use that communication in the normal course of employment while engaged in any activity which is incident to the rendition of public utility service or to the protection of the rights of property of such public utility;

(2) a provider of an interactive computer service, as defined in 47 U.S.C. § 230, for content provided by another person;

(3) a radio common carrier, as defined in K.S.A. 66-1,143, and amendments thereto; and

(4) a local exchange carrier or telecommunications carrier as defined in K.S.A. 66-1,187, and amendments thereto.

(e) The provisions of subsection (a)(8) shall not apply to a person acting with a bona fide and lawful scientific, educational, governmental, news or other similar public purpose.

(f) As used in this section, “private place” means a place where one may reasonably expect to be safe from uninvited intrusion or surveillance.

Sec. 6. On and after July 1, 2024, K.S.A. 21-6607 is hereby amended to read as follows: 21-6607. (a) Except as required by subsection (c), noth-

ing in this section shall be construed to limit the authority of the court to impose or modify any general or specific conditions of probation, suspension of sentence or assignment to a community correctional services program. The court services officer or community correctional services officer may recommend, and the court may order, the imposition of any conditions of probation, suspension of sentence or assignment to a community correctional services program. For crimes committed on or after July 1, 1993, in presumptive nonprison cases, the court services officer or community correctional services officer may recommend, and the court may order, the imposition of any conditions of probation or assignment to a community correctional services program. The court may at any time order the modification of such conditions, after notice to the court services officer or community correctional services officer and an opportunity for such officer to be heard thereon. The court shall cause a copy of any such order to be delivered to the court services officer and the probationer or to the community correctional services officer and the community corrections participant, as the case may be. The provisions of K.S.A. 75-5291, and amendments thereto, shall be applicable to any assignment to a community correctional services program pursuant to this section.

(b) The court may impose any conditions of probation, suspension of sentence or assignment to a community correctional services program that the court deems proper, including, but not limited to, requiring that the defendant:

~~(1) Avoid such injurious or vicious habits, as directed by the court, court services officer or community correctional services officer;~~

~~(2) avoid such persons or places of disreputable or harmful character, as directed by the court, court services officer or community correctional services officer;~~

~~(3) report to the court services officer or community correctional services officer as directed;~~

~~(4) permit the court services officer or community correctional services officer to visit the defendant at home or elsewhere;~~

~~(5) work faithfully at suitable employment insofar as possible;~~

~~(6) remain within the state unless the court grants permission to leave;~~

~~(7) pay a fine or costs, applicable to the offense, in one or several sums and in the manner as directed by the court;~~

~~(8) support the defendant's dependents;~~

~~(9) reside in a residential facility located in the community and participate in educational, counseling, work and other correctional or rehabilitative programs;~~

~~(10) perform community or public service work for local governmental agencies, private corporations organized not for profit, or charitable or social service organizations performing services for the community;~~

(11) ~~perform services under a system of day fines whereby the defendant is required to satisfy fines, costs or reparation or restitution obligations by performing services for a period of days, determined by the court on the basis of ability to pay, standard of living, support obligations and other factors;~~

(12) ~~participate in a house arrest program pursuant to K.S.A. 21-6609, and amendments thereto;~~

(13) ~~order the defendant to pay the administrative fee authorized by K.S.A. 22-4529, and amendments thereto, unless waived by the court; or~~

(14) ~~in felony cases, except for violations of K.S.A. 8-1567, and amendments thereto, be confined in a county jail not to exceed 60 days, which need not be served consecutively. Obey all laws and ordinances and report any law enforcement contact to the defendant's supervision officer within 24 hours after such contact;~~

(2) *not engage in physical violence or threats of violence of any kind and, if the defendant is being supervised for conviction of a felony, not purchase or possess a dangerous weapon, including a firearm, while on supervision;*

(3) *report to the defendant's supervision officer as directed and be truthful in all matters;*

(4) *remain within the state of Kansas or other specified areas as defined by the defendant's supervision officer;*

(5) *reside at the defendant's approved residence unless the defendant receives permission from the defendant's supervision officer to relocate and notify the defendant's supervision officer within 24 hours after any emergency changes in residence or contact information;*

(6) *not possess, use or distribute any controlled substances except those prescribed by a licensed medical professional;*

(7) *not possess or consume any form of alcohol or intoxicating substance or enter any establishment where alcohol is sold or consumed as the primary business;*

(8) *submit to any form of alcohol or substance use testing directed by the defendant's supervision officer and not alter or tamper with the specimen or test;*

(9) *participate in assessment, treatment, programming and other directives of the court or the defendant's supervision officer;*

(10) *be subject to searches of the defendant's person, effects, vehicle, residence and property by a court services officer, community correctional services officer or any other law enforcement officer based on reasonable suspicion that the defendant violated conditions of probation or engaged in criminal activity; or*

(11) *refrain from contacting victims unless authorized by the court to contact a victim as part of rehabilitative or therapeutic purposes.*

(c) In addition to any ~~other~~ conditions of probation, suspension of sentence or assignment to a community correctional services program *ordered pursuant to subsection (b)*, the court shall order the defendant to comply with each of the following conditions:

(1) ~~The defendant shall obey all laws of the United States, the state of Kansas and any other jurisdiction to the laws of which the defendant may be subject;~~

(2) ~~Make reparation or restitution to the aggrieved party for the damage or loss caused by the defendant's crime in accordance with K.S.A. 21-6604(b), and amendments thereto;~~

(3)(2) (A) pay a correctional supervision fee of \$60 if the person was convicted of a misdemeanor or a fee of \$120 if the person was convicted of a felony. In any case the amount of the correctional supervision fee specified by this paragraph may be reduced or waived by the judge if the person is unable to pay that amount;

(B) the correctional supervision fee imposed by this paragraph shall be charged and collected by the district court. The clerk of the district court shall remit all revenues received under this paragraph from correctional supervision fees to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the state general fund, a sum equal to 41.67% of such remittance, and to the correctional supervision fund, a sum equal to 58.33% of such remittance;

(C) this paragraph shall apply to persons placed on felony or misdemeanor probation or released on misdemeanor parole to reside in Kansas and supervised by Kansas court services officers under the interstate compact for offender supervision; and

(D) this paragraph shall not apply to persons placed on probation or released on parole to reside in Kansas under the uniform act for out-of-state parolee supervision; *and*

(4)(3) reimburse the state general fund for all or a part of the expenditures by the state board of indigents' defense services to provide counsel and other defense services to the defendant. In determining the amount and method of payment of such sum, the court shall take account of the financial resources of the defendant and the nature of the burden that payment of such sum will impose. A defendant who has been required to pay such sum and who is not willfully in default in the payment thereof may at any time petition the court which sentenced the defendant to waive payment of such sum or of any unpaid portion thereof. If it appears to the satisfaction of the court that payment of the amount due will impose manifest hardship on the defendant or the defendant's immediate family, the court may waive payment of all or part of the amount due or modify the method

of payment. The amount of attorney fees to be included in the court order for reimbursement shall be the amount claimed by appointed counsel on the payment voucher for indigents' defense services or the amount prescribed by the board of indigents' defense services reimbursement tables as provided in K.S.A. 22-4522, and amendments thereto, whichever is less;

~~(5) be subject to searches of the defendant's person, effects, vehicle, residence and property by a court services officer, a community correctional services officer and any other law enforcement officer based on reasonable suspicion of the defendant violating conditions of probation or criminal activity; and~~

~~(6) be subject to random, but reasonable, tests for drug and alcohol consumption as ordered by a court services officer or community correctional services officer.~~

(d) *The office of judicial administration and the department of corrections shall collaborate to develop documentation related to conditions of supervision.*

(e) Any law enforcement officer ~~conducting~~ *who conducts* a search pursuant to subsection ~~(e)(5)~~ *(b)(10)* shall submit a written report to the appropriate court services officer or community correctional services officer ~~no not later than the close of the next business day~~ *business the next day* after such search is conducted. The written report shall include the facts leading to such search, the scope of such search and any findings resulting from such search.

~~(e)(f)~~ There is hereby established in the state treasury the correctional supervision fund. All moneys credited to the correctional supervision fund shall be used for: (1) The implementation of and training for use of a statewide, mandatory, standardized risk assessment tool or instrument as specified by the Kansas sentencing commission, pursuant to K.S.A. 75-5291, and amendments thereto; (2) the implementation of and training for use of a statewide, mandatory, standardized risk assessment tool or instrument for juveniles adjudicated to be juvenile offenders; and (3) evidence-based adult and juvenile offender supervision programs by judicial branch personnel. If all expenditures for the program have been paid and moneys remain in the correctional supervision fund for a fiscal year, remaining moneys may be expended from the correctional supervision fund to support adult and juvenile offender supervision by court services officers. All expenditures from the correctional supervision fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the chief justice of the Kansas supreme court or by a person or persons designated by the chief justice.

Sec. 7. K.S.A. 21-6615 is hereby amended to read as follows: 21-6615. (a) (1) In any criminal action in which the defendant is convicted, the judge, if the judge sentences the defendant to confinement, shall direct

that for the purpose of computing *the* defendant's sentence and parole eligibility and conditional release dates thereunder; that such sentence is to be computed from a date, to be specifically designated by the court in the sentencing order of the journal entry of judgment. Such date shall be established to reflect and shall be computed as an allowance for the time ~~which~~ *that* the defendant has spent incarcerated pending the disposition of the defendant's case. *The defendant shall be entitled to have credit applied for each day spent incarcerated.* In recording the commencing date of such sentence the date as specifically set forth by the court shall be used as the date of sentence and all good time allowances as are authorized by the secretary of corrections are to be allowed on such sentence from such date as though the defendant were actually incarcerated in any of the institutions of the state correctional system.

(2) *When computing the defendant's sentence, the following shall not be considered time spent incarcerated pending disposition of the defendant's case:*

(A) *Any time awarded as credit in another case when consecutive sentences are imposed on a defendant; or*

(B) *any time spent incarcerated in another jurisdiction if no hold has been issued in such jurisdiction for the case being sentenced.*

(b) In any criminal action in which probation; ~~or assignment to a conservation camp or assignment~~ to community corrections is revoked and the defendant is sentenced to confinement, for the purpose of computing the defendant's sentence and parole eligibility and conditional release date, the defendant's sentence is to be computed from a date, hereafter to be specifically designated in the sentencing order of the journal entry of judgment. Such date shall be established to reflect and shall be computed as an allowance for the time ~~which~~ *that* the defendant has spent in a residential facility while on probation; ~~or assignment to a conservation camp or assignment~~ to community correctional residential services program. The commencing date of such sentence shall be used as the date of sentence and all good time allowances as are authorized by law are to be allowed on such sentence from such date as though the defendant were actually incarcerated in a correctional institution.

(c) Such credit is not to be considered to reduce the minimum or maximum terms of confinement authorized by law for the offense of which the defendant has been convicted.

Sec. 8. On and after July 1, 2024, K.S.A. 21-6805 is hereby amended to read as follows: 21-6805. (a) The provisions of this section shall be applicable to the sentencing guidelines grid for drug crimes. The following sentencing guidelines grid for drug crimes shall be applicable to felony crimes under K.S.A. 21-5701 through 21-5717, and amendments thereto, except as otherwise provided by law:

SENTENCING RANGE - DRUG OFFENSES

Category →	A	B	C	D	E	F	G	H	I
Severity Level ↓	3 + Person Felony	2 Person Felony	1 Person & 1 Nonperson Felony	1 Person Felony	3 + Nonperson Felony	2 Nonperson Felony	1 Nonperson Felony	2+ Misdemeanor	1 Misdemeanor No Record
I	204 194 185	196 186 176	187 178 169	179 170 161	170 162 154	167 158 150	162 154 146	161 150 142	154 146 138
II	144 136 130	137 130 122	130 123 117	124 117 111	116 111 105	113 108 101	110 104 99	108 100 96	103 98 92
III	83 78 74	77 73 68	72 68 65	68 64 60	62 59 55	59 56 52	57 54 51	54 51 49	51 49 46
IV	51 49 46	47 44 41	42 40 37	36 34 32	32 30 28	28 24 20	22 19 16	19 16 14	16 15 14
V	42 40 37	36 34 32	32 30 28	28 24 20	22 20 18	18 17 16	16 15 14	14 13 12	12 11 10

LEGEND
Presumptive Probation
Presumptive Imprisonment



(b) Sentences expressed in the sentencing guidelines grid for drug crimes in subsection (a) represent months of imprisonment.

(c) (1) The sentencing court has discretion to sentence at any place within the sentencing range. In the usual case it is recommended that the sentencing judge select the center of the range and reserve the upper and lower limits for aggravating and mitigating factors insufficient to warrant a departure. The sentencing court shall not distinguish between the controlled substances cocaine base (9041L000) and cocaine hydrochloride (9041L005) when sentencing within the sentencing range of the grid block.

(2) In presumptive imprisonment cases, the sentencing court shall pronounce the complete sentence which shall include the:

(A) Prison sentence;

(B) maximum potential reduction to such sentence as a result of good time; and

(C) period of postrelease supervision at the sentencing hearing. Failure to pronounce the period of postrelease supervision shall not negate the existence of such period of postrelease supervision.

(3) In presumptive nonprison cases, the sentencing court shall pronounce the prison sentence as well as the duration of the nonprison sanction at the sentencing hearing.

(d) Each grid block states the presumptive sentencing range for an offender whose crime of conviction and criminal history place such offender in that grid block. If an offense is classified in a grid block below the dispositional line, the presumptive disposition shall be nonimprisonment. If an offense is classified in a grid block above the dispositional line, the presumptive disposition shall be imprisonment. If an offense is classified in grid blocks 4-E, 4-F, 4-G, 4-H, 4-I, 5-C or 5-D, the court may impose an optional nonprison sentence as provided in K.S.A. 21-6804(q), and amendments thereto.

(e) The sentence for a second or subsequent conviction for unlawful manufacturing of a controlled substance, K.S.A. 65-4159, prior to its repeal, K.S.A. 2010 Supp. 21-36a03, prior to its transfer, K.S.A. 21-5703, and amendments thereto, or a substantially similar offense from another jurisdiction, if the controlled substance in any prior conviction was methamphetamine, as defined by K.S.A. 65-4107(d)(3) or (f)(1), and amendments thereto, or an analog thereof, shall be a presumptive term of imprisonment of two times the maximum duration of the presumptive term of imprisonment. The court may impose an optional reduction in such sentence of not to exceed 50% of the mandatory increase provided by this subsection upon making a finding on the record that one or more of the mitigating factors as specified in K.S.A. 21-6815, and amendments thereto, justify such a reduction in sentence. Any decision made by the

court regarding the reduction in such sentence shall not be considered a departure and shall not be subject to appeal.

(f) (1) The sentence for a third or subsequent felony conviction of K.S.A. 65-4160 or 65-4162, prior to their repeal, K.S.A. 2010 Supp. 21-36a06, prior to its transfer, or K.S.A. 21-5706, and amendments thereto, shall be a presumptive term of imprisonment and the defendant shall be sentenced to prison as provided by this section. The defendant's term of imprisonment shall be served in the custody of the secretary of corrections in a facility designated by the secretary. Subject to appropriations therefore, the defendant shall participate in an intensive substance abuse treatment program, of at least four months duration, selected by the secretary of corrections. If the secretary determines that substance abuse treatment resources are otherwise available, such term of imprisonment may be served in a facility designated by the secretary of corrections in the custody of the secretary of corrections to participate in an intensive substance abuse treatment program. The secretary's determination regarding the availability of treatment resources shall not be subject to review. Upon the successful completion of such intensive treatment program, the offender shall be returned to the court and the court may modify the sentence by directing that a less severe penalty be imposed in lieu of that originally adjudged. If the offender's term of imprisonment expires, the offender shall be placed under the applicable period of postrelease supervision.

(2) Such defendant's term of imprisonment shall not be subject to modification under paragraph (1) if:

(A) The defendant has previously completed a certified drug abuse treatment program, as provided in K.S.A. 75-52,144, and amendments thereto;

(B) has been discharged or refused to participate in a certified drug abuse treatment program, as provided in K.S.A. 75-52,144, and amendments thereto;

(C) has completed an intensive substance abuse treatment program under paragraph (1); or

(D) has been discharged or refused to participate in an intensive substance abuse treatment program under paragraph (1).

(3) The sentence under this subsection shall not be considered a departure and shall not be subject to appeal.

(g) (1) Except as provided further, if the trier of fact makes a finding that an offender carried a firearm to commit a drug felony, or in furtherance of a drug felony, possessed a firearm, in addition to the sentence imposed pursuant to K.S.A. 21-6801 through 21-6824, and amendments thereto, the offender shall be sentenced to:

(A) Except as provided in subsection (g)(1)(B), an additional 6 months' imprisonment; and

(B) if the trier of fact makes a finding that the firearm was discharged, an additional 18 months' imprisonment.

(2) The sentence imposed pursuant to subsection (g)(1) shall be presumptive imprisonment. Such sentence shall not be considered a departure and shall not be subject to appeal.

(3) The provisions of this subsection shall not apply to violations of K.S.A. 21-5706 or 21-5713, and amendments thereto.

(h) (1) The sentence for a violation of ~~K.S.A. 21-5703, and amendments thereto,~~ *the following* with respect to material containing any quantity of a fentanyl-related controlled substance shall be presumed imprisonment and shall be two times the maximum duration of the presumptive term of imprisonment:

(A) *K.S.A. 21-5703, and amendments thereto; and*

(B) *K.S.A. 21-5705, and amendments thereto, if the violation is classified as a drug severity level 1, 2 or 3 felony.*

(2) Such sentence shall not be considered a departure and shall not be subject to appeal.

(i) The sentence for a violation of K.S.A. 21-5703 or 21-5705, and amendments thereto, shall be presumed imprisonment and shall be two times the maximum duration of the presumptive term of imprisonment if the trier of fact makes a finding beyond a reasonable doubt that the controlled substance involved, because of its appearance or packaging, was likely to be attractive to minors. Such sentence shall not be considered a departure and shall not be subject to appeal.

Sec. 9. On and after July 1, 2024, K.S.A. 22-2907 is hereby amended to read as follows: 22-2907. (a) After a complaint has been filed charging a defendant with commission of a crime and prior to conviction thereof, and after the district attorney has considered the factors listed in K.S.A. 22-2908, if it appears to the district attorney that diversion of the defendant would be in the interests of justice and of benefit to the defendant and the community, the district attorney may propose a diversion agreement to the defendant. The terms of each diversion agreement shall be established by the district attorney in accordance with K.S.A. 22-2909, and amendments thereto.

(b) Each district attorney shall adopt written policies and guidelines for the implementation of a diversion program in accordance with this act. Such policies and guidelines shall provide for a diversion conference and other procedures in those cases where the district attorney elects to offer diversion in lieu of further criminal proceedings on the complaint.

(c) Each defendant shall be informed in writing of the diversion program and the policies and guidelines adopted by the district attorney. The district attorney may require any defendant requesting diversion to provide information regarding prior criminal charges, education, work expe-

rience and training, family, residence in the community, medical history, including any psychiatric or psychological treatment or counseling, and other information relating to the diversion program. In all cases, the defendant shall be present and shall have the right to be represented by counsel at the diversion conference with the district attorney.

(d) (1) A county or district attorney may enter into a memorandum of understanding with the chief judge of a judicial district or community correctional services to assist with supervision and monitoring of persons who have entered into a diversion agreement. The county or district attorney shall retain authority over whether a defendant is given the option to enter into a diversion agreement and whether the defendant's diversion agreement will be revoked.

(2) A memorandum of understanding shall include provisions related to:

- (A) Determining the level of supervision needed for a defendant;
- (B) use of a criminal risk-need assessment;
- (C) payment of costs for supervision; and
- (D) waiver of the supervision fee established in this subsection.

(3) (A) When a person who has entered into a diversion agreement is supervised pursuant to a memorandum of understanding under this subsection, the person shall pay a supervision fee in the amount established in ~~K.S.A. 21-6607(c)(3)(A)~~ (c)(2)(A) for misdemeanor or felony post-conviction supervision, as appropriate for the crime charged.

(B) The diversion supervision fee imposed by this paragraph shall be charged and collected by the county or district attorney.

(C) All moneys collected pursuant to this section shall be paid into the county general fund and used to fund the costs of diversion supervision performed pursuant to a memorandum of understanding under this subsection.

(D) The diversion supervision fee specified by this paragraph may be reduced or waived by the county or district attorney in accordance with a memorandum of understanding under this subsection.

(4) When a person who has entered into a diversion agreement is supervised pursuant to a memorandum of understanding under this subsection, the person shall pay the actual costs of any urinalysis testing required as a term of supervision. Payments for urinalysis testing shall be remitted to the county treasurer for deposit in the county general fund. The costs of urinalysis testing may be reduced or waived by the county or district attorney.

(5) The office of judicial administration may develop guidelines regarding the content of a memorandum of understanding between a county or district attorney and the chief judge of a judicial district and the administration of a supervision program operating pursuant to such memorandum of understanding.

Sec. 10. On and after July 1, 2024, K.S.A. 22-3717 is hereby amended to read as follows: 22-3717. (a) Except as otherwise provided by this section; K.S.A. 1993 Supp. 21-4628, prior to its repeal; K.S.A. 21-4624, 21-4635 through 21-4638 and 21-4642, prior to their repeal; K.S.A. 21-6617, 21-6620, 21-6623, 21-6624, 21-6625 and 21-6626, and amendments thereto; and K.S.A. 8-1567, and amendments thereto; an inmate, including an inmate sentenced pursuant to K.S.A. 21-4618, prior to its repeal, or K.S.A. 21-6707, and amendments thereto, shall be eligible for parole after serving the entire minimum sentence imposed by the court, less good time credits.

(b) (1) An inmate sentenced to imprisonment for life without the possibility of parole pursuant to K.S.A. 21-6617, and amendments thereto, shall not be eligible for parole.

(2) Except as provided by K.S.A. 21-4635 through 21-4638, prior to their repeal, and K.S.A. 21-6620, 21-6623, 21-6624 and 21-6625, and amendments thereto, an inmate sentenced to imprisonment for the crime of: (A) Capital murder committed on or after July 1, 1994, shall be eligible for parole after serving 25 years of confinement, without deduction of any good time credits; (B) murder in the first degree based upon a finding of premeditated murder committed on or after July 1, 1994, but prior to July 1, 2014, shall be eligible for parole after serving 25 years of confinement, without deduction of any good time credits; and (C) murder in the first degree as described in K.S.A. 21-5402(a)(2), and amendments thereto, committed on or after July 1, 2014, shall be eligible for parole after serving 25 years of confinement, without deduction of any good time credits.

(3) Except as provided by subsections (b)(1), (b)(2) and (b)(5), K.S.A. 1993 Supp. 21-4628, prior to its repeal, K.S.A. 21-4635 through 21-4638, prior to their repeal, and K.S.A. 21-6620, 21-6623, 21-6624 and 21-6625, and amendments thereto, an inmate sentenced to imprisonment for an off-grid offense committed on or after July 1, 1993, but prior to July 1, 1999, shall be eligible for parole after serving 15 years of confinement, without deduction of any good time credits and an inmate sentenced to imprisonment for an off-grid offense committed on or after July 1, 1999, shall be eligible for parole after serving 20 years of confinement without deduction of any good time credits.

(4) Except as provided by K.S.A. 1993 Supp. 21-4628, prior to its repeal, an inmate sentenced for a class A felony committed before July 1, 1993, including an inmate sentenced pursuant to K.S.A. 21-4618, prior to its repeal, or K.S.A. 21-6707, and amendments thereto, shall be eligible for parole after serving 15 years of confinement, without deduction of any good time credits.

(5) An inmate sentenced to imprisonment for a violation of K.S.A. 21-3402(a), prior to its repeal, committed on or after July 1, 1996, but

prior to July 1, 1999, shall be eligible for parole after serving 10 years of confinement without deduction of any good time credits.

(6) An inmate sentenced to imprisonment pursuant to K.S.A. 21-4643, prior to its repeal, or K.S.A. 21-6627, and amendments thereto, committed on or after July 1, 2006, shall be eligible for parole after serving the mandatory term of imprisonment without deduction of any good time credits.

(c) (1) Except as provided in subsection (e), if an inmate is sentenced to imprisonment for more than one crime and the sentences run consecutively, the inmate shall be eligible for parole after serving the total of:

(A) The aggregate minimum sentences, as determined pursuant to K.S.A. 21-4608, prior to its repeal, or K.S.A. 21-6606, and amendments thereto, less good time credits for those crimes which are not class A felonies; and

(B) an additional 15 years, without deduction of good time credits, for each crime which is a class A felony.

(2) If an inmate is sentenced to imprisonment pursuant to K.S.A. 21-4643, prior to its repeal, or K.S.A. 21-6627, and amendments thereto, for crimes committed on or after July 1, 2006, the inmate shall be eligible for parole after serving the mandatory term of imprisonment.

(d) (1) Persons sentenced for crimes, other than off-grid crimes, committed on or after July 1, 1993, or persons subject to subparagraph (G), will not be eligible for parole, but will be released to a mandatory period of postrelease supervision upon completion of the prison portion of their sentence as follows:

(A) Except as provided in subparagraphs (D) and (E), persons sentenced for nondrug severity levels 1 through 4 crimes, drug severity levels 1 and 2 crimes committed on or after July 1, 1993, but prior to July 1, 2012, and drug severity levels 1, 2 and 3 crimes committed on or after July 1, 2012, must serve 36 months on postrelease supervision.

(B) Except as provided in subparagraphs (D) and (E), persons sentenced for nondrug severity levels 5 and 6 crimes, drug severity level 3 crimes committed on or after July 1, 1993, but prior to July 1, 2012, and drug severity level 4 crimes committed on or after July 1, 2012, must serve 24 months on postrelease supervision.

(C) Except as provided in subparagraphs (D) and (E), persons sentenced for nondrug severity levels 7 through 10 crimes, drug severity level 4 crimes committed on or after July 1, 1993, but prior to July 1, 2012, and drug severity level 5 crimes committed on or after July 1, 2012, must serve 12 months on postrelease supervision.

(D) Persons sentenced to a term of imprisonment that includes a sentence for a sexually violent crime as defined in K.S.A. 22-3717, and amendments thereto, committed on or after July 1, 1993, but prior to July 1, 2006,

a sexually motivated crime in which the offender has been ordered to register pursuant to K.S.A. 22-3717(d)(1)(D)(vii), and amendments thereto, electronic solicitation, K.S.A. 21-3523, prior to its repeal, or K.S.A. 21-5509, and amendments thereto, or unlawful sexual relations, K.S.A. 21-3520, prior to its repeal, or K.S.A. 21-5512, and amendments thereto, shall serve the period of postrelease supervision as provided in subsections (d)(1)(A), (d)(1)(B) or (d)(1)(C), plus the amount of good time and program credit earned and retained pursuant to K.S.A. 21-4722, prior to its repeal, or K.S.A. 21-6821, and amendments thereto, on postrelease supervision.

(i) If the sentencing judge finds substantial and compelling reasons to impose a departure based upon a finding that the current crime of conviction was sexually motivated, departure may be imposed to extend the postrelease supervision to a period of up to 60 months.

(ii) If the sentencing judge departs from the presumptive postrelease supervision period, the judge shall state on the record at the time of sentencing the substantial and compelling reasons for the departure. Departures in this section are subject to appeal pursuant to K.S.A. 21-4721, prior to its repeal, or K.S.A. 21-6820, and amendments thereto.

(iii) In determining whether substantial and compelling reasons exist, the court shall consider:

(a) Written briefs or oral arguments submitted by either the defendant or the state;

(b) any evidence received during the proceeding;

(c) the presentence report, the victim's impact statement and any psychological evaluation as ordered by the court pursuant to K.S.A. 21-4714(e), prior to its repeal, or K.S.A. 21-6813(e), and amendments thereto; and

(d) any other evidence the court finds trustworthy and reliable.

(iv) The sentencing judge may order that a psychological evaluation be prepared and the recommended programming be completed by the offender. The department of corrections or the prisoner review board shall ensure that court ordered sex offender treatment be carried out.

(v) In carrying out the provisions of subsection (d)(1)(D), the court shall refer to K.S.A. 21-4718, prior to its repeal, or K.S.A. 21-6817, and amendments thereto.

(vi) Upon petition and payment of any restitution ordered pursuant to K.S.A. 21-6604, and amendments thereto, the prisoner review board may provide for early discharge from the postrelease supervision period imposed pursuant to subsection (d)(1)(D)(i) upon completion of court ordered programs and completion of the presumptive postrelease supervision period, as determined by the crime of conviction, pursuant to subsection (d)(1)(A), (d)(1)(B) or (d)(1)(C). Early discharge from postrelease supervision is at the discretion of the board.



(vii) Persons convicted of crimes deemed sexually violent or sexually motivated shall be registered according to the offender registration act, K.S.A. 22-4901 through 22-4910, and amendments thereto.

(viii) Persons convicted of K.S.A. 21-3510 or 21-3511, prior to their repeal, or K.S.A. 21-5508, and amendments thereto, shall be required to participate in a treatment program for sex offenders during the postrelease supervision period.

(E) The period of postrelease supervision provided in subparagraphs (A) and (B) may be reduced by up to 12 months and the period of postrelease supervision provided in subparagraph (C) may be reduced by up to six months based on the offender's compliance with conditions of supervision and overall performance while on postrelease supervision. The reduction in the supervision period shall be on an earned basis pursuant to rules and regulations adopted by the secretary of corrections.

(F) In cases where sentences for crimes from more than one severity level have been imposed, the offender shall serve the longest period of postrelease supervision as provided by this section available for any crime upon which sentence was imposed irrespective of the severity level of the crime. Supervision periods will not aggregate.

(G) (i) Except as provided in subsection ~~(u)~~(v), persons sentenced to imprisonment for a sexually violent crime committed on or after July 1, 2006, when the offender was 18 years of age or older, and who are released from prison, shall be released to a mandatory period of postrelease supervision for the duration of the person's natural life.

(ii) Persons sentenced to imprisonment for a sexually violent crime committed on or after the effective date of this act, when the offender was under 18 years of age, and who are released from prison, shall be released to a mandatory period of postrelease supervision for 60 months, plus the amount of good time and program credit earned and retained pursuant to K.S.A. 21-4722, prior to its repeal, or K.S.A. 21-6821, and amendments thereto.

(2) Persons serving a period of postrelease supervision pursuant to subsections (d)(1)(A), (d)(1)(B) or (d)(1)(C) may petition the prisoner review board for early discharge. Upon payment of restitution, the prisoner review board may provide for early discharge.

(3) Persons serving a period of incarceration for a supervision violation shall not have the period of postrelease supervision modified until such person is released and returned to postrelease supervision.

(4) Offenders whose crime of conviction was committed on or after July 1, 2013, and whose probation, assignment to a community correctional services program, suspension of sentence or nonprison sanction is revoked pursuant to K.S.A. 22-3716(c), and amendments thereto, or whose underlying prison term expires while serving a sanction pursuant to

K.S.A. 22-3716(c), and amendments thereto, shall serve a period of post-release supervision upon the completion of the underlying prison term.

(5) As used in this subsection, “sexually violent crime” means:

(A) Rape, K.S.A. 21-3502, prior to its repeal, or K.S.A. 21-5503, and amendments thereto;

(B) indecent liberties with a child, K.S.A. 21-3503, prior to its repeal, or K.S.A. 21-5506(a), and amendments thereto;

(C) aggravated indecent liberties with a child, K.S.A. 21-3504, prior to its repeal, or K.S.A. 21-5506(b), and amendments thereto;

(D) criminal sodomy, K.S.A. 21-3505(a)(2) and (a)(3), prior to its repeal, or K.S.A. 21-5504(a)(3) and (a)(4), and amendments thereto;

(E) aggravated criminal sodomy, K.S.A. 21-3506, prior to its repeal, or K.S.A. 21-5504(b), and amendments thereto;

(F) indecent solicitation of a child, K.S.A. 21-3510, prior to its repeal, or K.S.A. 21-5508(a), and amendments thereto;

(G) aggravated indecent solicitation of a child, K.S.A. 21-3511, prior to its repeal, or K.S.A. 21-5508(b), and amendments thereto;

(H) sexual exploitation of a child, K.S.A. 21-3516, prior to its repeal, or K.S.A. 21-5510, and amendments thereto;

(I) aggravated sexual battery, K.S.A. 21-3518, prior to its repeal, or K.S.A. 21-5505(b), and amendments thereto;

(J) aggravated incest, K.S.A. 21-3603, prior to its repeal, or K.S.A. 21-5604(b), and amendments thereto;

(K) aggravated human trafficking, as defined in K.S.A. 21-3447, prior to its repeal, or K.S.A. 21-5426(b), and amendments thereto, if committed in whole or in part for the purpose of the sexual gratification of the defendant or another;

(L) internet trading in child pornography, as defined in K.S.A. 21-5514(a), and amendments thereto;

(M) aggravated internet trading in child pornography, as defined in K.S.A. 21-5514(b), and amendments thereto;

(N) commercial sexual exploitation of a child, as defined in K.S.A. 21-6422, and amendments thereto; or

(O) an attempt, conspiracy or criminal solicitation, as defined in K.S.A. 21-3301, 21-3302 or 21-3303, prior to their repeal, or K.S.A. 21-5301, 21-5302 or 21-5303, and amendments thereto, of a sexually violent crime as defined in this section.

(6) As used in this subsection, “sexually motivated” means that one of the purposes for which the defendant committed the crime was for the purpose of the defendant’s sexual gratification.

(e) If an inmate is sentenced to imprisonment for a crime committed while on parole or conditional release, the inmate shall be eligible for parole as provided by subsection (c), except that the prisoner review board

may postpone the inmate's parole eligibility date by assessing a penalty not exceeding the period of time which could have been assessed if the inmate's parole or conditional release had been violated for reasons other than conviction of a crime.

(f) If a person is sentenced to prison for a crime committed on or after July 1, 1993, while on probation, parole, conditional release or in a community corrections program, for a crime committed prior to July 1, 1993, and the person is not eligible for retroactive application of the sentencing guidelines and amendments thereto pursuant to K.S.A. 21-4724, prior to its repeal, the new sentence shall not be aggregated with the old sentence, but shall begin when the person is paroled or reaches the conditional release date on the old sentence. If the offender was past the offender's conditional release date at the time the new offense was committed, the new sentence shall not be aggregated with the old sentence but shall begin when the person is ordered released by the prisoner review board or reaches the maximum sentence expiration date on the old sentence, whichever is earlier. The new sentence shall then be served as otherwise provided by law. The period of postrelease supervision shall be based on the new sentence, except that those offenders whose old sentence is a term of imprisonment for life, imposed pursuant to K.S.A. 1993 Supp. 21-4628, prior to its repeal, or an indeterminate sentence with a maximum term of life imprisonment, for which there is no conditional release or maximum sentence expiration date, shall remain on postrelease supervision for life or until discharged from supervision by the prisoner review board.

(g) Subject to the provisions of this section, the prisoner review board may release on parole those persons confined in institutions who are eligible for parole when: (1) The board believes that the inmate should be released for hospitalization, deportation or to answer the warrant or other process of a court and is of the opinion that there is reasonable probability that the inmate can be released without detriment to the community or to the inmate; or (2) the secretary of corrections has reported to the board in writing that the inmate has satisfactorily completed the programs required by any agreement entered under K.S.A. 75-5210a, and amendments thereto, or any revision of such agreement, and the board believes that the inmate is able and willing to fulfill the obligations of a law abiding citizen and is of the opinion that there is reasonable probability that the inmate can be released without detriment to the community or to the inmate. Parole shall not be granted as an award of clemency and shall not be considered a reduction of sentence or a pardon.

(h) The prisoner review board shall hold a parole hearing at least the month prior to the month an inmate will be eligible for parole under subsections (a), (b) and (c). At least one month preceding the parole hearing,

the county or district attorney of the county where the inmate was convicted shall give written notice of the time and place of the public comment sessions for the inmate to any victim of the inmate's crime who is alive and whose address is known to the county or district attorney or, if the victim is deceased, to the victim's family if the family's address is known to the county or district attorney. Except as otherwise provided, failure to notify pursuant to this section shall not be a reason to postpone a parole hearing. In the case of any inmate convicted of an off-grid felony or a class A felony, the secretary of corrections shall give written notice of the time and place of the public comment session for such inmate at least one month preceding the public comment session to any victim of such inmate's crime or the victim's family pursuant to K.S.A. 74-7338, and amendments thereto. If notification is not given to such victim or such victim's family in the case of any inmate convicted of an off-grid felony or a class A felony, the board shall postpone a decision on parole of the inmate to a time at least 30 days after notification is given as provided in this section. Nothing in this section shall create a cause of action against the state or an employee of the state acting within the scope of the employee's employment as a result of the failure to notify pursuant to this section. If granted parole, the inmate may be released on parole on the date specified by the board, but not earlier than the date the inmate is eligible for parole under subsections (a), (b) and (c). At each parole hearing and, if parole is not granted, at such intervals thereafter as it determines appropriate, the board shall consider: (1) Whether the inmate has satisfactorily completed the programs required by any agreement entered under K.S.A. 75-5210a, and amendments thereto, or any revision of such agreement; and (2) all pertinent information regarding such inmate, including, but not limited to, the circumstances of the offense of the inmate; the presentence report; the previous social history and criminal record of the inmate; the conduct, employment, and attitude of the inmate in prison; the reports of such physical and mental examinations as have been made, including, but not limited to, risk factors revealed by any risk assessment of the inmate; comments of the victim and the victim's family including in person comments, contemporaneous comments and prerecorded comments made by any technological means; comments of the public; official comments; any recommendation by the staff of the facility where the inmate is incarcerated; proportionality of the time the inmate has served to the sentence a person would receive under the Kansas sentencing guidelines for the conduct that resulted in the inmate's incarceration; and capacity of state correctional institutions.

(i) In those cases involving inmates sentenced for a crime committed after July 1, 1993, the prisoner review board will review the inmate's proposed release plan. The board may schedule a hearing if they desire. The board may impose any condition they deem necessary to insure public

safety, aid in the reintegration of the inmate into the community, or items not completed under the agreement entered into under K.S.A. 75-5210a, and amendments thereto. The board may not advance or delay an inmate's release date. Every inmate while on postrelease supervision shall remain in the legal custody of the secretary of corrections and is subject to the orders of the secretary.

(j) (1) Before ordering the parole of any inmate, the prisoner review board shall have the inmate appear either in person or via a video conferencing format and shall interview the inmate unless impractical because of the inmate's physical or mental condition or absence from the institution. Every inmate while on parole shall remain in the legal custody of the secretary of corrections and is subject to the orders of the secretary. Whenever the board formally considers placing an inmate on parole and no agreement has been entered into with the inmate under K.S.A. 75-5210a, and amendments thereto, the board shall notify the inmate in writing of the reasons for not granting parole. If an agreement has been entered under K.S.A. 75-5210a, and amendments thereto, and the inmate has not satisfactorily completed the programs specified in the agreement, or any revision of such agreement, the board shall notify the inmate in writing of the specific programs the inmate must satisfactorily complete before parole will be granted. If parole is not granted only because of a failure to satisfactorily complete such programs, the board shall grant parole upon the secretary's certification that the inmate has successfully completed such programs. If an agreement has been entered under K.S.A. 75-5210a, and amendments thereto, and the secretary of corrections has reported to the board in writing that the inmate has satisfactorily completed the programs required by such agreement, or any revision thereof, the board shall not require further program participation. However, if the board determines that other pertinent information regarding the inmate warrants the inmate's not being released on parole, the board shall state in writing the reasons for not granting the parole. If parole is denied for an inmate sentenced for a crime other than a class A or class B felony or an off-grid felony, the board shall hold another parole hearing for the inmate not later than one year after the denial unless the board finds that it is not reasonable to expect that parole would be granted at a hearing if held in the next three years or during the interim period of a deferral. In such case, the board may defer subsequent parole hearings for up to three years but any such deferral by the board shall require the board to state the basis for its findings. If parole is denied for an inmate sentenced for a class A or class B felony or an off-grid felony, the board shall hold another parole hearing for the inmate not later than three years after the denial unless the board finds that it is not reasonable to expect that parole would be granted at a hearing if held in the next 10 years or

during the interim period of a deferral. In such case, the board may defer subsequent parole hearings for up to 10 years, but any such deferral shall require the board to state the basis for its findings.

(2) Inmates sentenced for a class A or class B felony who have not had a board hearing in the five years prior to July 1, 2010, shall have such inmates' cases reviewed by the board on or before July 1, 2012. Such review shall begin with the inmates with the oldest deferral date and progress to the most recent. Such review shall be done utilizing existing resources unless the board determines that such resources are insufficient. If the board determines that such resources are insufficient, then the provisions of this paragraph are subject to appropriations therefor.

(k) (1) Parolees and persons on postrelease supervision shall be assigned, upon release, to the appropriate level of supervision pursuant to the criteria established by the secretary of corrections.

(2) Parolees and persons on postrelease supervision are, and shall agree in writing to be, subject to searches of the person and the person's effects, vehicle, residence and property by a parole officer or a department of corrections enforcement, apprehension and investigation officer, at any time of the day or night, with or without a search warrant and with or without cause. Nothing in this subsection shall be construed to authorize such officers to conduct arbitrary or capricious searches or searches for the sole purpose of harassment.

(3) Parolees and persons on postrelease supervision are, and shall agree in writing to be, subject to searches of the person and the person's effects, vehicle, residence and property by any law enforcement officer based on reasonable suspicion of the person violating conditions of parole or postrelease supervision or reasonable suspicion of criminal activity. Any law enforcement officer who conducts such a search shall submit a written report to the appropriate parole officer no later than the close of the next business day after such search. The written report shall include the facts leading to such search, the scope of such search and any findings resulting from such search.

(l) The prisoner review board shall promulgate rules and regulations in accordance with K.S.A. 77-415 et seq., and amendments thereto, not inconsistent with the law and as it may deem proper or necessary, with respect to the conduct of parole hearings, postrelease supervision reviews, revocation hearings, orders of restitution, reimbursement of expenditures by the state board of indigents' defense services and other conditions to be imposed upon parolees or releasees. Whenever an order for parole or postrelease supervision is issued it shall recite the conditions thereof.

(m) Whenever the prisoner review board orders the parole of an inmate or establishes conditions for an inmate placed on postrelease supervision, the board *shall require that the inmate:*

(1) ~~Unless it finds compelling circumstances that would render a plan of payment unworkable, shall order as a condition of parole or postrelease supervision that the parolee or the person on postrelease supervision pay any transportation expenses resulting from returning the parolee or the person on postrelease supervision to this state to answer criminal charges or a warrant for a violation of a condition of probation, assignment to a community correctional services program, parole, conditional release or postrelease supervision;~~

(2) ~~to the extent practicable, shall order as a condition of parole or postrelease supervision that the parolee or the person on postrelease supervision make progress towards or successfully complete the equivalent of a secondary education if the inmate has not previously completed such educational equivalent and is capable of doing so;~~

(3) ~~may order that the parolee or person on postrelease supervision perform community or public service work for local governmental agencies, private corporations organized not for profit or charitable or social service organizations performing services for the community; Obey all laws and ordinances and report any law enforcement contact to the inmate's supervision officer within 24 hours after such contact;~~

(2) *not engage in physical violence or threats of violence of any kind and, if the inmate is being supervised for conviction of a felony, not purchase or possess a dangerous weapon, including a firearm, while on supervision;*

(3) *report to the inmate's supervision officer as directed and be truthful in all matters;*

(4) *remain within the state of Kansas or other specified areas as defined by the defendant's supervision officer;*

(5) *reside at the inmate's approved residence unless the defendant receives permission from the inmate's supervision officer to relocate and notify the inmate's supervision officer within 24 hours after any emergency changes in residence or contact information;*

(6) *not possess, use or distribute any controlled substances except those prescribed by a licensed medical professional;*

(7) *not possess or consume any form of alcohol or intoxicating substance or enter any establishment where alcohol is sold or consumed as the primary business;*

(8) *submit to any form of alcohol or substance use testing directed by the inmate's supervision officer and not alter or tamper with the specimen or test;*

(9) *participate in assessment, treatment, programming and other directives of the court or the inmate's supervision officer;*

(10) *submit to searches of the person and the person's effects, vehicle, residence and property by a parole officer or a department of corrections*



*enforcement, apprehension and investigation officer, at any time of the day or night, with or without a search warrant and with or without cause, except that nothing in this paragraph shall be construed to authorize such officers to conduct arbitrary or capricious searches or searches for the sole purpose of harassment;*

*(11) submit to searches of the person and the person's effects, vehicle, residence and property by any law enforcement officer based on reasonable suspicion of the person violating conditions of parole or postrelease supervision or reasonable suspicion of criminal activity;*

*(12) refrain from contacting victims unless authorized by the board to contact a victim as part of rehabilitative or therapeutic purposes;*

~~(4)(13) may order the parolee or person on postrelease supervision to pay the administrative fee imposed pursuant to K.S.A. 22-4529, and amendments thereto, unless the board finds compelling circumstances that would render payment unworkable; and~~

~~(5)(14) unless it the board finds compelling circumstances that would render a plan of payment unworkable, shall order that the parolee or person on postrelease supervision reimburse the state for all or part of the expenditures by the state board of indigents' defense services to provide counsel and other defense services to the person. In determining the amount and method of payment of such sum, the prisoner review board shall take account of the financial resources of the person and the nature of the burden that the payment of such sum will impose. Such amount shall not exceed the amount claimed by appointed counsel on the payment voucher for indigents' defense services or the amount prescribed by the board of indigents' defense services reimbursement tables as provided in K.S.A. 22-4522, and amendments thereto, whichever is less, minus any previous payments for such services;~~

~~(6) shall order that the parolee or person on postrelease supervision agree in writing to be subject to searches of the person and the person's effects, vehicle, residence and property by a parole officer or a department of corrections enforcement, apprehension and investigation officer, at any time of the day or night, with or without a search warrant and with or without cause. Nothing in this subsection shall be construed to authorize such officers to conduct arbitrary or capricious searches or searches for the sole purpose of harassment; and~~

~~(7) shall order that the parolee or person on postrelease supervision agree in writing to be subject to searches of the person and the person's effects, vehicle, residence and property by any law enforcement officer based on reasonable suspicion of the person violating conditions of parole or postrelease supervision or reasonable suspicion of criminal activity.~~

*(n) Any law enforcement officer who conducts a search pursuant to subsection (m)(11) shall submit a written report to the inmate's parole*

*officer not later than the close of business the next day after such search is conducted. The written report shall include the facts leading to such search, the scope of such search and any findings resulting from such search.*

(o) If the court that sentenced an inmate specified at the time of sentencing the amount and the recipient of any restitution ordered as a condition of parole or postrelease supervision, the prisoner review board shall order as a condition of parole or postrelease supervision that the inmate pay restitution in the amount and manner provided in the journal entry unless the board finds compelling circumstances that would render a plan of restitution unworkable.

~~(p)~~(p) Whenever the prisoner review board grants the parole of an inmate, the board, within 14 days of the date of the decision to grant parole, shall give written notice of the decision to the county or district attorney of the county where the inmate was sentenced.

~~(p)~~(q) When an inmate is to be released on postrelease supervision, the secretary, within 30 days prior to release, shall provide the county or district attorney of the county where the inmate was sentenced written notice of the release date.

~~(q)~~(r) Inmates shall be released on postrelease supervision upon the termination of the prison portion of their sentence. Time served while on postrelease supervision will vest.

~~(r)~~(s) An inmate who is allocated regular good time credits as provided in K.S.A. 22-3725, and amendments thereto, may receive meritorious good time credits in increments of not more than 90 days per meritorious act. These credits may be awarded by the secretary of corrections when an inmate has acted in a heroic or outstanding manner in coming to the assistance of another person in a life-threatening situation, preventing injury or death to a person, preventing the destruction of property or taking actions that result in a financial savings to the state.

~~(s)~~(t) The provisions of subsections (d)(1)(A), (d)(1)(B), (d)(1)(C) and (d)(1)(E) shall be applied retroactively as provided in subsection ~~(t)~~(u).

~~(t)~~(u) For offenders sentenced prior to July 1, 2014, who are eligible for modification of their postrelease supervision obligation, the department of corrections shall modify the period of postrelease supervision as provided for by this section:

(1) On or before September 1, 2013, for offenders convicted of:

(A) Severity levels 9 and 10 crimes on the sentencing guidelines grid for nondrug crimes;

(B) severity level 4 crimes on the sentencing guidelines grid for drug crimes committed prior to July 1, 2012; and

(C) severity level 5 crimes on the sentencing guidelines grid for drug crimes committed on and after July 1, 2012;

- (2) on or before November 1, 2013, for offenders convicted of:
  - (A) Severity levels 6, 7 and 8 crimes on the sentencing guidelines grid for nondrug crimes;
  - (B) level 3 crimes on the sentencing guidelines grid for drug crimes committed prior to July 1, 2012; and
  - (C) level 4 crimes on the sentencing guidelines grid for drug crimes committed on or after July 1, 2012; and
- (3) on or before January 1, 2014, for offenders convicted of:
  - (A) Severity levels 1, 2, 3, 4 and 5 crimes on the sentencing guidelines grid for nondrug crimes;
  - (B) severity levels 1 and 2 crimes on the sentencing guidelines grid for drug crimes committed at any time; and
  - (C) severity level 3 crimes on the sentencing guidelines grid for drug crimes committed on or after July 1, 2012.
- ~~(u)~~(v) An inmate sentenced to imprisonment pursuant to K.S.A. 21-4643, prior to its repeal, or K.S.A. 21-6627, and amendments thereto, for crimes committed on or after July 1, 2006, shall be placed on parole for life and shall not be discharged from supervision by the prisoner review board. When the board orders the parole of an inmate pursuant to this subsection, the board shall order as a condition of parole that the inmate be electronically monitored for the duration of the inmate's natural life.
- ~~(v)~~(w) Whenever the prisoner review board orders a person to be electronically monitored pursuant to this section, or the court orders a person to be electronically monitored pursuant to K.S.A. 21-6604(r), and amendments thereto, the board shall order the person to reimburse the state for all or part of the cost of such monitoring. In determining the amount and method of payment of such sum, the board shall take account of the financial resources of the person and the nature of the burden that the payment of such sum will impose.
- ~~(w)~~(x) (1) On and after July 1, 2012, for any inmate who is a sex offender, as defined in K.S.A. 22-4902, and amendments thereto, whenever the prisoner review board orders the parole of such inmate or establishes conditions for such inmate placed on postrelease supervision, such inmate shall agree in writing to not possess pornographic materials.
  - (A) As used in this subsection, "pornographic materials" means any obscene material or performance depicting sexual conduct, sexual contact or a sexual performance; and any visual depiction of sexually explicit conduct.
  - (B) As used in this subsection, all other terms have the meanings provided by K.S.A. 21-5510, and amendments thereto.
- (2) The provisions of this subsection shall be applied retroactively to every sex offender, as defined in K.S.A. 22-4902, and amendments there-

to, who is on parole or postrelease supervision on July 1, 2012. The prisoner review board shall obtain the written agreement required by this subsection from such offenders as soon as practicable.

Sec. 11. K.S.A. 21-6615 is hereby repealed.

Sec. 12. On and after July 1, 2024, K.S.A. 8-1567, 12-4517, 21-5601, 21-5705, 21-6101, 21-6607, 21-6805, 22-2907 and 22-3717 are hereby repealed.

Sec. 13. This act shall take effect and be in force from and after its publication in the Kansas register.

Approved May 9, 2024.

Published in the *Kansas Register* May 23, 2024.

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## CHAPTER 97

## House Substitute for SENATE BILL No. 419\*

AN ACT concerning crimes, punishment and criminal procedure; relating to controlled substances; providing immunity from prosecution for certain drug crimes when persons seek or provide medical assistance related to the use of a controlled substance.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. (a) A law enforcement officer shall not take a person into custody based solely on the commission of an offense described in subsection (b) if the law enforcement officer, after making a reasonable determination and considering the facts and surrounding circumstances, reasonably believes that the person:

(1) (A) Initiated contact with a law enforcement officer, law enforcement agency or emergency medical services and requested medical assistance on the person's own behalf because the person reasonably believed they needed medical assistance as a result of the use of a controlled substance; and

(B) cooperated with law enforcement officers and emergency medical services personnel in providing such medical assistance;

(2) (A) was a person who rendered aid to another person who reasonably appeared to need medical assistance as a result of the use of a controlled substance or initiated contact with a law enforcement officer, law enforcement agency or emergency medical services and requested medical assistance for another person who reasonably appeared to need medical assistance as a result of the use of a controlled substance;

(B) provided such person's full name and any other relevant information that is necessary to provide the medical assistance described in paragraph (2)(A) as requested by law enforcement or emergency medical services;

(C) remained at the scene with the person who reasonably appeared to need medical assistance until emergency medical services personnel and law enforcement officers arrived; and

(D) cooperated with emergency medical services personnel and law enforcement officers in providing such medical assistance; or

(3) (A) was the person who reasonably appeared to need medical assistance as a result of the use of a controlled substance as described in subsection (a)(2)(A); and

(B) cooperated with emergency medical services personnel and law enforcement officers in providing such medical assistance.

(b) (1) Except as provided in paragraph (2), each person who meets the criteria in subsection (a) is immune from criminal prosecution for a violation of K.S.A. 21-5706 or 21-5709(b)(2), and amendments thereto, and

any city ordinance or county resolution prohibiting the acts prohibited by K.S.A. 21-5706 or 21-5709(b)(2), and amendments thereto.

(2) No person is immune from criminal prosecution as provided in paragraph (1) if the quantity of controlled substances found at the scene of the encounter with law enforcement would be sufficient to create a rebuttable presumption of an intent to distribute as described in K.S.A. 21-5705(e), and amendments thereto.

(c) The provisions of this section shall not apply to a person seeking medical assistance during the course of the execution of an arrest warrant or search warrant or a lawful search.

(d) Nothing in this section shall be construed to preclude a person who is immune from criminal prosecution pursuant to this section from being prosecuted based on evidence obtained from an independent source.

(e) A person shall not be allowed to initiate or maintain an action against a law enforcement officer, or the officer's employer, based on the officer's compliance or failure to comply with this section. Except in cases of reckless or intentional misconduct, a law enforcement officer shall be immune from liability for arresting a person who is later determined to be immune from prosecution pursuant to this section.

(f) As used in this section:

(1) "Controlled substance" means the same as defined in K.S.A. 21-5701, and amendments thereto; and

(2) "law enforcement officer" means the same as defined in K.S.A. 21-5111, and amendments thereto.

Sec. 2. This act shall take effect and be in force from and after its publication in the statute book.

Approved May 9, 2024.

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## CHAPTER 98

## House Substitute for SENATE BILL No. 318

AN ACT concerning crimes, punishment and criminal procedure; relating to presumptions; modifying the rules of evidence to provide rules for presumptions and inferences; replacing the rebuttable presumption of intent to distribute controlled substances with a permissive inference; amending K.S.A. 21-5705 and 60-416 and repealing the existing sections.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. K.S.A. 21-5705 is hereby amended to read as follows: 21-5705. (a) It shall be unlawful for any person to distribute or possess with the intent to distribute any of the following controlled substances or controlled substance analogs thereof:

(1) Opiates, opium or narcotic drugs, or any stimulant designated in ~~subsection (d)(1), (d)(3) or (f)(1) of K.S.A. 65-4107(d)(1), (d)(3) or (f)(1),~~ and amendments thereto;

(2) any depressant designated in ~~subsection (e) of K.S.A. 65-4105(e), subsection (e) of K.S.A. 65-4107(e), subsection (b) or (c) of K.S.A. 65-4109(b) or (c) or subsection (b) of K.S.A. 65-4111(b),~~ and amendments thereto;

(3) any stimulant designated in ~~subsection (f) of K.S.A. 65-4105(f), subsection (d)(2), (d)(4), (d)(5) or (f)(2) of K.S.A. 65-4107(d)(2), (d)(4), (d)(5) or (f)(2) or subsection (e) of K.S.A. 65-4109(e),~~ and amendments thereto;

(4) any hallucinogenic drug designated in ~~subsection (d) of K.S.A. 65-4105(d), subsection (g) of K.S.A. 65-4107(g) or subsection (g) of K.S.A. 65-4109(g),~~ and amendments thereto;

(5) any substance designated in ~~subsection (g) of K.S.A. 65-4105(g) and subsection (c), (d), (e), (f) or (g) of K.S.A. or 65-4111(c), (d), (e), (f) or (g),~~ and amendments thereto;

(6) any anabolic steroids as defined in ~~subsection (f) of K.S.A. 65-4109(f),~~ and amendments thereto; or

(7) any substance designated in ~~subsection (h) of K.S.A. 65-4105(h),~~ and amendments thereto.

(b) It shall be unlawful for any person to distribute or possess with the intent to distribute a controlled substance or a controlled substance analog designated in K.S.A. 65-4113, and amendments thereto.

(c) It shall be unlawful for any person to cultivate any controlled substance or controlled substance analog listed in subsection (a).

(d) (1) Except as provided further, violation of subsection (a) is a:

(A) Drug severity level 4 felony if the quantity of the material was less than 3.5 grams;

(B) drug severity level 3 felony if the quantity of the material was at least 3.5 grams but less than 100 grams;



(C) drug severity level 2 felony if the quantity of the material was at least 100 grams but less than 1 kilogram; and

(D) drug severity level 1 felony if the quantity of the material was 1 kilogram or more.

(2) Violation of subsection (a) with respect to material containing any quantity of marijuana, or an analog thereof, is a:

(A) Drug severity level 4 felony if the quantity of the material was less than 25 grams;

(B) drug severity level 3 felony if the quantity of the material was at least 25 grams but less than 450 grams;

(C) drug severity level 2 felony if the quantity of the material was at least 450 grams but less than 30 kilograms; and

(D) drug severity level 1 felony if the quantity of the material was 30 kilograms or more.

(3) Violation of subsection (a) with respect to material containing any quantity of heroin, as defined by ~~subsection (e)(1) of K.S.A. 65-4105(c)(12), and amendments thereto, or methamphetamine, as defined by subsection (d)(3) or (f)(1) of K.S.A. 65-4107(d)(3) or (f)(1), and amendments thereto,~~ or an analog thereof, is a:

(A) Drug severity level 4 felony if the quantity of the material was less than 1 gram;

(B) drug severity level 3 felony if the quantity of the material was at least 1 gram but less than 3.5 grams;

(C) drug severity level 2 felony if the quantity of the material was at least 3.5 grams but less than 100 grams; and

(D) drug severity level 1 felony if the quantity of the material was 100 grams or more.

(4) Violation of subsection (a) with respect to material containing any quantity of a controlled substance designated in K.S.A. 65-4105, 65-4107, 65-4109 or 65-4111, and amendments thereto, or an analog thereof, distributed by dosage unit, is a:

(A) Drug severity level 4 felony if the number of dosage units was fewer than 10;

(B) drug severity level 3 felony if the number of dosage units was at least 10 but less than 100;

(C) drug severity level 2 felony if the number of dosage units was at least 100 but less than 1,000; and

(D) drug severity level 1 felony if the number of dosage units was 1,000 or more.

(5) For any violation of subsection (a), the severity level of the offense shall be increased one level if the controlled substance or controlled substance analog was distributed or possessed with the intent to distribute on or within 1,000 feet of any school property.

- (6) Violation of subsection (b) is a:
  - (A) Class A person misdemeanor, except as provided in subsection (d)
- (6)(B); and
  - (B) nondrug severity level 7, person felony if the substance was distributed to or possessed with the intent to distribute to a minor.
- (7) Violation of subsection (c) is a:
  - (A) Drug severity level 3 felony if the number of plants cultivated was more than 4 but fewer than 50;
  - (B) drug severity level 2 felony if the number of plants cultivated was at least 50 but fewer than 100; and
  - (C) drug severity level 1 felony if the number of plants cultivated was 100 or more.
- (e) In any prosecution under this section, there shall be ~~a rebuttable presumption~~ *an inference* of an intent to distribute if ~~any such an inference is supported by the facts and such~~ person possesses the following quantities of controlled substances or analogs thereof:
  - (1) 450 grams or more of marijuana;
  - (2) 3.5 grams or more of heroin or methamphetamine;
  - (3) 100 dosage units or more containing a controlled substance; or
  - (4) 100 grams or more of any other controlled substance.
- (f) It shall not be a defense to charges arising under this section that the defendant:
  - (1) Was acting in an agency relationship on behalf of any other party in a transaction involving a controlled substance or controlled substance analog;
  - (2) did not know the quantity of the controlled substance or controlled substance analog; or
  - (3) did not know the specific controlled substance or controlled substance analog contained in the material that was distributed or possessed with the intent to distribute.
- (g) As used in this section:
  - (1) “Material” means the total amount of any substance, including a compound or a mixture, which contains any quantity of a controlled substance or controlled substance analog.
  - (2) “Dosage unit” means a controlled substance or controlled substance analog distributed or possessed with the intent to distribute as a discrete unit, including but not limited to, one pill, one capsule or one microdot, and not distributed by weight.
  - (A) For steroids, or controlled substances in liquid solution legally manufactured for prescription use, or an analog thereof, “dosage unit” means the smallest medically approved dosage unit, as determined by the label, materials provided by the manufacturer, a prescribing authority, licensed health care professional or other qualified health authority.

(B) For illegally manufactured controlled substances in liquid solution, or controlled substances in liquid products not intended for ingestion by human beings, or an analog thereof, “dosage unit” means 10 milligrams, including the liquid carrier medium, except as provided in subsection (g)(2)(C).

(C) For lysergic acid diethylamide (LSD) in liquid form, or an analog thereof, a dosage unit is defined as 0.4 milligrams, including the liquid medium.

Sec. 2. K.S.A. 60-416 is hereby amended to read as follows: 60-416. (a) A presumption, which by a rule of law may be overcome only by proof beyond a reasonable doubt, or by clear and convincing evidence, shall not be affected by K.S.A. 60-414 or 60-415, and amendments thereto, and the burden of proof to overcome it continues on the party against whom the presumption operates.

(b) (I) *In a criminal case, any presumption or inference against the defendant created by statute or common law, including, but not limited to, a presumption or inference that certain facts are prima facie evidence of another fact or of guilt, is permissive. The trier of fact may accept or reject the presumption or inference in each case, and the judge shall not direct the jury to find a fact against the defendant. The judge may instruct the jury on the presumption or inference only if the presumption or inference is supported by the facts.*

(2) *When the judge instructs the jury on a presumption or inference against the defendant, the judge shall instruct the jury that:*

(A) *The jury may consider the presumption or inference along with all other evidence in the case;*

(B) *the jury may accept or reject the presumption or inference in determining whether the prosecution has met the burden of proof; and*

(C) *the burden of proof never shifts to the defendant.*

Sec. 3. K.S.A. 21-5705 and 60-416 are hereby repealed.

Sec. 4. This act shall take effect and be in force from and after its publication in the statute book.

Approved May 9, 2024.

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CHAPTER 99

SENATE BILL No. 339\*

TO  
Education, department of.....1

SEC.

AN ACT concerning the department of education; making and concerning appropriations for the fiscal year ending June 30, 2025, for such agency; authorizing and imposing certain restrictions and limitations.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1.

DEPARTMENT OF EDUCATION

(a) During the fiscal year ending June 30, 2025, notwithstanding the provisions of K.S.A. 72-3125 and 72-5131 et seq., and amendments thereto, or any other statute, no expenditures shall be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 as authorized by section 3 of chapter 98 of the 2023 Session Laws of Kansas, section 2 of 2024 Senate Bill No. 387, this or other appropriation act of the 2024 regular session of the legislature, to distribute any state foundation aid moneys to a school district that has no students enrolled in and attending a school of such school district in school year 2024-2025: *Provided*, That if there are students who are residents of such school district enrolled in and attending any other school district, such students shall be counted as regularly enrolled in and attending school in such other school district and not in the school district of residence: *Provided further*, That the above agency shall distribute state foundation aid moneys accordingly to such other school district.

Sec. 2. This act shall take effect and be in force from and after its publication in the Kansas register.

Approved May 9, 2024.

Published in the *Kansas Register* May 16, 2024.

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## CHAPTER 100

## SENATE BILL No. 27

(Amends Chapters 6, 15, 25, 30, 37, 42, 47, 63, 73, 81, 83, 84 and 93)

AN ACT reconciling multiple amendments to certain statutes; amending K.S.A. 9-2201, as amended by section 16 of 2024 Senate Bill No. 491, 9-2209, as amended by section 17 of 2024 Senate Bill No. 491, 16a-6-104, as amended by section 22 of 2024 Senate Bill No. 491, 17-12a412, as amended by section 1 of 2024 Senate Bill No. 405, 44-706, as amended by section 12 of 2024 House Bill No. 2760, 65-2401, as amended by section 1 of 2023 House Bill No. 2358, 73-1210a, as amended by section 27 of 2024 House Bill No. 2760 and K.S.A. 2023 Supp. 38-2203, as amended by section 3 of 2024 House Bill No. 2536, 38-2212, as amended by section 8 of 2023 Senate Bill No. 115, 38-2243, 65-536, 65-5808, 65-6129, as amended by section 21 of 2024 House Bill No. 2760, 79-32,117, as amended by section 2 of 2024 Senate Bill No. 360, and 79-3606, as amended by section 5 of 2023 House Bill No. 2098, and repealing the existing sections; also repealing K.S.A. 9-508, as amended by section 11 of 2024 Senate Bill No. 491, 9-509, as amended by section 12 of 2024 Senate Bill No. 491, 9-513e, as amended by section 13 of 2024 Senate Bill No. 491, 9-2201, as amended by section 17 of 2024 House Bill No. 2247, 9-2209, as amended by section 21 of 2024 House Bill No. 2247, 16a-6-104, as amended by section 104 of 2024 House Bill No. 2247, 17-12a412, as amended by section 15 of 2024 House Bill No. 2562, 44-706, as amended by section 4 of 2024 House Bill No. 2570, 65-2401, as amended by section 51 of 2024 Senate Bill No. 491, 73-1210a, as amended by section 63 of 2024 Senate Bill No. 491, and K.S.A. 2023 Supp. 38-2203a, 38-2212, as amended by section 1 of 2024 House Bill No. 2628, 38-2243a, 65-536a, 65-5808a, 65-6129, as amended by section 62 of 2024 Senate Bill No. 491, 75-5665a, 79-32,117, as amended by section 18 of 2024 Senate Bill No. 410, 79-32,117, as amended by section 9 of 2024 House Bill No. 2465, and 79-3606, as amended by section 11 of 2024 House Bill No. 2465.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. On and after January 1, 2025, K.S.A. 9-2201, as amended by section 16 of 2024 Senate Bill No. 491, is hereby amended to read as follows: 9-2201. As used in this act:

- (a) “Act” means the Kansas mortgage business act.
- (b) “Amount financed” means the net amount of credit provided to the consumer or on the consumer’s behalf. The amount financed shall be calculated as provided in rules and regulations adopted by the commissioner pursuant to K.S.A. 9-2209, and amendments thereto.
- (c) “Annual percentage rate” shall have the same meaning, be interpreted in the same manner and be calculated using the same methodology as prescribed by 15 U.S.C. § 1606.
- (d) “Applicant” means a person who has submitted an application for a license to engage in mortgage business or a person who has submitted an application for registration to conduct mortgage business in this state as a loan originator.
- ~~(b)~~(e) “Appraised value” means, with respect to any real estate at any time:

(1) *The total appraised value of the real estate, as reflected in the most recent records of the tax assessor of the county in which the real estate is located;*

(2) *the fair market value of the real estate, as reflected in a written appraisal of the real estate performed by a Kansas licensed or certified appraiser within the past 12 months; or*

(3) *in the case of a nonpurchase-money real estate transaction, the estimated market value as determined through a method acceptable to the commissioner. In determining the acceptability of the method, the commissioner shall consider the reliability and impartiality of the method under the circumstances. The commissioner may consider industry standards or customs. A method shall not be acceptable if the resulting value is predetermined or when the fee to be paid to the method provider is contingent upon the property valuation reached or upon the consequences resulting from the property valuation reached.*

(f) *“Balloon payment” means any required payment that is more than twice as large as the average of all earlier scheduled payments.*

(g) *“Branch office” means a place of business, other than a principal place of business, where the mortgage company maintains a physical location for the purpose of conducting mortgage business with the public.*

~~(e)~~(h) *“Closed-end covered transaction” means the same as in 12 C.F.R. 1026.2(a)(10).*

(i) *“Closing costs” means:*

(1) *The actual fees paid to a public official or agency of the state or federal government for filing, recording or releasing any instrument relating to the debt; and*

(2) *bona fide and reasonable expenses incurred by the mortgage company in connection with the making, closing, disbursing, extending, readjusting or renewing the debt that are payable to third parties not related to the mortgage company. Reasonable fees for an appraisal made by the mortgage company or related party are permissible.*

(j) (1) *“Code mortgage rate” means the greater of:*

(A) *12%; or*

(B) *the sum of:*

(i) *The required net yield published by the federal national mortgage association for 60-day mandatory delivery whole-loan commitments for 30-year fixed-rate mortgages with actual remittance on the first day for which the required net yield was published in the previous month; and*

(ii) *5%.*

(2) *If the reference rate referred to in clause (i)(1)(B)(i) is discontinued, becomes impractical to use, or is otherwise not readily ascertainable for any reason, the commissioner may designate a comparable replacement reference rate and, upon publishing notice of the same,*

*such replacement reference rate shall become the reference rate referred to in clause (i)(1)(B)(i). The secretary of state shall publish notice of the code mortgage rate not later than the second issue of the Kansas register published each month.*

(k) “Commissioner” means the state bank commissioner or designee, who shall be the deputy commissioner of the consumer and mortgage lending division of the office of the state bank commissioner.

~~(d)(l)~~ “Consumer” means an individual to whom credit is offered or granted under this act.

(m) “Covered transaction” means a mortgage loan that:

(1) Is a subordinate mortgage;

(2) has a loan-to-value ratio at the time when made that exceeds 100%, except for any loan guaranteed by a federal government agency of the United States; or

(3) in the case of section 11 of 2024 House Bill No. 2247, and amendments thereto, the annual percentage rate of the loan exceeds the code mortgage rate.

(n) “Finance charge” means all charges payable directly or indirectly by the consumer and imposed directly or indirectly by the mortgage company as an incident to or as a condition of the extension of credit. The finance charge shall be calculated as provided in rules and regulations adopted by the commissioner pursuant to K.S.A. 9-2209, and amendments thereto.

(o) “Individual” means a human being.

~~(e)(p)~~ “Insufficient payment method” means any instrument as defined in K.S.A. 84-3-104, and amendments thereto, drawn on any financial institution for the payment of money and delivered in payment, in whole or in part, of preexisting indebtedness of the drawer or maker, which is refused payment by the drawee because the drawer or maker does not have sufficient funds in or credits with the drawee to pay the amount of the instrument upon presentation.

(q) “Installment” means a periodic payment required or permitted by agreement in connection with a covered transaction.

(r) “License” means a license issued by the commissioner to engage in mortgage business as a mortgage company.

~~(f)(s)~~ “Licensed mortgage company” means a mortgage company that has been licensed as required by this act.

(t) “Licensee” means a person who is licensed by the commissioner as a mortgage company.

~~(g)(u)~~ “Loan originator” means an individual:

(1) Who engages in mortgage business on behalf of a single mortgage company;

(2) whose conduct of mortgage business is the responsibility of the licensee;



(3) who takes a residential mortgage loan application or offers or negotiates terms of a residential mortgage loan for compensation or gain or in the expectation of compensation or gain; and

(4) whose job responsibilities include contact with borrowers during the loan origination process, which can include soliciting, negotiating, acquiring, arranging or making mortgage loans for others, obtaining personal or financial information, assisting with the preparation of mortgage loan applications or other documents, quoting loan rates or terms or providing required disclosures. It does not include any individual engaged solely as a loan processor or underwriter.

~~(h)~~(v) “Loan processor or underwriter” means an individual who performs clerical or support duties as an employee at the direction and subject to the supervision and instruction of a person registered or exempt from registration under this act.

(1) For purposes of this subsection, the term “clerical or support duties” may include subsequent to the receipt of a mortgage loan application:

(A) The receipt, collection, distribution and analysis of information common for the processing or underwriting of a residential mortgage loan; and

(B) communicating with a consumer to obtain the information necessary for the processing or underwriting of a loan, to the extent that such communication does not include offering or negotiating loan rates or terms or counseling consumers about residential mortgage loan rates or terms.

(2) An individual engaging solely in loan processor or underwriter activities shall not represent to the public, through advertising or other means of communicating or providing information including the use of business cards, stationery, brochures, signs, rate lists or other promotional items, that such individual can or will perform any of the activities of a loan originator.

~~(i)~~(w) “Loan-to-value ratio” means a fraction expressed as a percentage at any time:

(1) *The numerator of which is the aggregate unpaid principal balance of all loans secured by a mortgage; and*

(2) *the denominator of which is the appraised value of the real estate.*

(x) “Mortgage business” means engaging in, or holding out to the public as willing to engage in, for compensation or gain, or in the expectation of compensation or gain, directly or indirectly, the business of making, originating, servicing, soliciting, placing, negotiating, acquiring, selling, arranging for others, or holding the rights to or offering to solicit, place, negotiate, acquire, sell or arrange for others, mortgage loans in the primary market.

~~(j)~~(y) “Mortgage company” means a person engaged in mortgage business.

~~(k)~~(z) “Mortgage loan” means a loan or agreement to extend credit made to one or more ~~individuals~~ *persons* which is secured by a first or subordinate mortgage, deed of trust, contract for deed or other similar instrument or document representing a security interest or lien, except as provided for in K.S.A. 60-1101 through 60-1110, and amendments thereto, upon any lot intended for residential purposes or a one-to-four family dwelling as defined in 15 U.S.C. § 1602(w), located in this state, occupied or intended to be occupied for residential purposes by the owner, including the renewal or refinancing of any such loan.

~~(4)~~(aa) “Mortgage loan application” means the submission of a consumer’s financial information, including, but not limited to, the consumer’s name, income and social security number, to obtain a credit report, the property address, an estimate of the value of the property and the mortgage loan amount sought for the purpose of obtaining an extension of credit.

~~(m)~~(bb) “Mortgage servicer” means any person engaged in mortgage servicing.

~~(n)~~(cc) “Mortgage servicing” means collecting payment, remitting payment for another or the right to collect or remit payment of any of the following: Principal; interest; tax; insurance; or other payment under a mortgage loan.

~~(o)~~(dd) “Nationwide mortgage licensing system and registry” means a mortgage licensing system developed and maintained by the conference of state bank supervisors and the American association of residential mortgage regulators for the licensing and registration of mortgage loan originators.

~~(p)~~(ee) “Not-for-profit” means a business entity that is granted tax exempt status by the internal revenue service.

~~(q)~~(ff) “Open-end covered transaction” means a covered transaction in which a mortgage company:

- (1) *Reasonably contemplates repeated transactions;*
- (2) *may impose a finance charge from time to time on an outstanding unpaid balance; and*
- (3) *extends an amount of credit to the consumer during the term of the mortgage loan, up to any set limit, that is generally made available to the extent that any outstanding balance is repaid.*

(gg) “Person” means any individual, sole proprietorship, corporation, partnership, trust, association, joint venture, pool syndicate, unincorporated organization or other form of entity, however organized.

~~(r)~~(hh) “Prepaid finance charge” means any finance charge paid separately before or at consummation of a transaction or withheld from the proceeds of the credit at any time.

(ii) “Principal” of a mortgage loan means the total of the amount financed and the prepaid finance charges, except that prepaid finance

*charges are not added to the amount financed to the extent such prepaid finance charges are paid separately by the consumer.*

(jj) “Primary market” means the market wherein mortgage business is conducted including activities conducted by any person who assumes or accepts any mortgage business responsibilities of the original parties to the transaction.

~~(s)~~(kk) “Principal place of business” means a place of business where mortgage business is conducted, which has been designated by a licensee as the primary headquarters from which all mortgage business and administrative activities are managed and directed.

~~(t)~~(ll) “Promotional items” means pens, pencils, hats and other such novelty items.

~~(u)~~(mm) “Registrant” means any individual who holds a valid registration to conduct mortgage business in this state as a loan originator *on behalf of a licensed mortgage company*.

~~(v)~~(nn) “Related” with respect to a person means:

(1) *A person directly or indirectly controlling, controlled by or under common control of another person;*

(2) *an officer or director employed by the person performing similar functions with another person;*

(3) *a relative by blood, adoption or marriage of a person within the fourth degree of relationship; or*

(4) *an individual who shares the same home with such person.*

(oo) “Remote location” means a location other than the principal place of business or a branch office where a licensed mortgage company’s employee or independent contractor is authorized by such company to engage in mortgage business. A remote location is not considered a branch office.

~~(w)~~(pp) “Unique identifier” means a number or other identifier assigned by protocols established by the nationwide mortgage licensing system and registry.

Sec. 2. On and after January 1, 2025, K.S.A. 9-2209, as amended by section 17 of 2024 Senate Bill No. 491, is hereby amended to read as follows: 9-2209. (a) The commissioner may exercise the following powers:

(1) Adopt rules and regulations as necessary to carry out the intent and purpose of this act and to implement the requirements of applicable federal law;

(2) make investigations and examinations of the licensee’s or registrant’s operations, books and records as the commissioner deems necessary for the protection of the public and control access to any documents and records of the licensee or registrant under examination or investigation;

(3) charge reasonable costs of investigation, examination and administration of this act, to be paid by the applicant, licensee or registrant. The

commissioner shall establish such fees in such amounts as the commissioner may determine to be sufficient to meet the budget requirements of the commissioner for each fiscal year. Charges for administration of this act shall be based on the licensee's loan volume;

(4) order any licensee or registrant to cease any activity or practice that the commissioner deems to be deceptive, dishonest, violative of state or federal law or unduly harmful to the interests of the public;

(5) exchange any information regarding the administration of this act with any agency of the United States or any state that regulates the licensee or registrant or administers statutes, rules and regulations or programs related to mortgage business and to enter into information sharing arrangements with other governmental agencies or associations representing governmental agencies that are deemed necessary or beneficial to the administration of this act;

(6) disclose to any person or entity that an applicant's, licensee's or registrant's application, license or registration has been denied, suspended, revoked or refused renewal;

(7) require or permit any person to file a written statement, under oath or otherwise as the commissioner may direct, setting forth all the facts and circumstances concerning any apparent violation of this act; or any rule and regulation promulgated thereunder or any order issued pursuant to this act;

(8) receive, as a condition in settlement of any investigation or examination, a payment designated for consumer education to be expended for such purpose as directed by the commissioner;

(9) require that any applicant, registrant, licensee or other person successfully passes a standardized examination designed to establish such person's knowledge of mortgage business transactions and all applicable state and federal law. Such examinations shall be created and administered by the commissioner or the commissioner's designee, and may be made a condition of application approval or application renewal;

(10) require that any applicant, licensee, registrant or other person complete a minimum number of prelicensing education hours and complete continuing education hours on an annual basis. Prelicensing and continuing education courses shall be approved by the commissioner, or the commissioner's designee, and may be made a condition of application approval and renewal;

(11) require fingerprinting of any applicant, registrant or licensee in accordance with section 2 of *2024 Senate Bill No. 491*, and amendments thereto. For the purposes of this section and in order to reduce the points of contact that the federal bureau of investigation may have to maintain with the individual states, the commissioner may use the nationwide mortgage licensing system and registry as a channeling agent for request-

ing information from and distributing information to the department of justice or any governmental agency;

(12) refer such evidence as may be available concerning any violation of this act or of any rule and regulation or order hereunder to the attorney general, or in consultation with the attorney general to the proper county or district attorney, who may in such prosecutor's discretion, with or without such a referral, institute the appropriate criminal proceedings under the laws of this state;

(13) issue and apply to enforce subpoenas in this state at the request of a comparable official of another state if the activities constituting an alleged violation for which the information is sought would be a violation of the Kansas mortgage business act if the activities had occurred in this state;

(14) use the nationwide mortgage licensing system and registry as a channeling agent for requesting and distributing any information regarding loan originator *registration* or mortgage company licensing to and from any source so directed by the commissioner;

(15) establish relationships or contracts with the nationwide mortgage licensing system and registry or other entities to collect and maintain records and process transaction fees or other fees related to applicants, licensees, registrants or other persons subject to this act and to take such other actions as may be reasonably necessary to participate in the nationwide mortgage licensing system and registry. The commissioner shall regularly report ~~violations of law, as well as~~ enforcement actions and other relevant information to the nationwide mortgage licensing system and registry;

(16) require any licensee or registrant to file reports with the nationwide mortgage licensing system and registry in the form prescribed by the commissioner or the commissioner's designee;

(17) receive and act on complaints, take action designed to obtain voluntary compliance with the provisions of the Kansas mortgage business act or commence proceedings on the commissioner's own initiative;

(18) provide guidance to persons and groups on their rights and duties under the Kansas mortgage business act;

(19) enter into any informal agreement with any mortgage company for a plan of action to address violations of law. The adoption of an informal agreement authorized by this paragraph shall not be subject to the provisions of K.S.A. 77-501 et seq., and amendments thereto, or K.S.A. 77-601 et seq., and amendments thereto. Any informal agreement authorized by this paragraph shall not be considered an order or other agency action, and shall be considered confidential examination material pursuant to K.S.A. 9-2217, and amendments thereto. All such examination material shall also be confidential by law and privileged, shall not be subject to the open records act, K.S.A. 45-215 et seq., and amendments thereto,

shall not be subject to subpoena and shall not be subject to discovery or admissible in evidence in any private civil action; and

(20) issue, amend and revoke written administrative guidance documents in accordance with the applicable provisions of the ~~Kansas administrative procedure rules and regulations filing act~~.

(b) For the purpose of any examination, investigation or proceeding under this act, the commissioner or any officer designated by the commissioner may administer oaths and affirmations, subpoena witnesses, compel such witnesses' attendance, adduce evidence and require the production of any matter that is relevant to the examination or investigation, including the existence, description, nature, custody, condition and location of any books, documents or other tangible things and the identity and location of persons having knowledge of relevant facts, or any other matter reasonably calculated to lead to the discovery of relevant information or items.

(c) In case of contumacy by, or refusal to obey a subpoena issued to any person, any court of competent jurisdiction, upon application by the commissioner, may issue to that person an order requiring the person to appear before the commissioner, or the officer designated by the commissioner, there, to produce documentary evidence if so ordered or to give evidence touching the matter under investigation or in question. Any failure to obey the order of the court may be punished by the court as a contempt of court.

(d) No person is excused from attending and testifying or from producing any document or record before the commissioner or in obedience to the subpoena of the commissioner or any officer designated by the commissioner or in any proceeding instituted by the commissioner, on the ground that the testimony or evidence, documentary or otherwise, required of the person may tend to incriminate the person or subject the person to a penalty or forfeiture. No individual may be prosecuted or subjected to any penalty or forfeiture for or on account of any transaction, matter or thing concerning which such person is compelled, after claiming privilege against self-incrimination, to testify or produce evidence, documentary or otherwise, except that the individual so testifying shall not be exempt from prosecution and punishment for perjury committed in so testifying.

(e) Except for refund of an excess charge, no liability is imposed under the Kansas mortgage business act for an act done or omitted in conformity with a rule and regulation or written administrative ~~interpretation~~ *guidance document* of the commissioner in effect at the time of the act or omission, notwithstanding that after the act or omission, the rule and regulation or written administrative interpretation may be determined by judicial or other authority to be invalid for any reason.

(f) *The grant of powers to the commissioner in this article does not affect remedies available to consumers under K.S.A. 9-2201 et seq., and amendments thereto, or under other principles of law or equity.*

Sec. 3. On and after January 1, 2025, K.S.A. 16a-6-104, as amended by section 22 of 2024 Senate Bill No. 491, is hereby amended to read as follows: 16a-6-104. ~~This act shall be administered by the deputy commissioner for consumer and mortgage lending who is also referred to as the administrator.~~

(1) In addition to other powers granted by this act, the administrator ~~within the limitations provided by law~~ may:

(a) Receive and act on complaints, take action designed to obtain voluntary compliance with the provisions of K.S.A. 16a-1-101 ~~to 16a-9-102, inclusive et seq.~~, and amendments thereto, or commence proceedings on the administrator's own initiative;

(b) ~~counsel~~ *provide guidance to* persons and groups on their rights and duties under K.S.A. 16a-1-101 ~~to 16a-9-102, inclusive et seq.~~, and amendments thereto;

(c) ~~establish or support~~ programs for the education of consumers with respect to credit practices ~~and problems and~~:

(A) As a condition in settlements of investigations or examinations, the administrator may ~~receive~~ *require* a payment designated for consumer education to be expended as directed by the administrator for such purpose; *and*

(B) *the administrator may fund consumer education programs from operating funds in an amount up to 1% of operating funds;*

(d) make studies appropriate to effectuate the purposes and policies of K.S.A. 16a-1-101 ~~to 16a-9-102, inclusive et seq.~~, and amendments thereto;

(e) adopt, amend and revoke rules and regulations to carry out the specific provisions of K.S.A. 16a-1-101 ~~to 16a-9-102, inclusive et seq.~~, and amendments thereto, ~~and to implement the requirements of the secure and fair enforcement for mortgage licensing act of 2008 (P.L. 110-289);~~

(f) issue, amend and revoke written administrative interpretations. ~~Such written administrative interpretations shall be approved by the attorney general and published in the Kansas register within 15 days of issuance. The administrator shall annually publish all written administrative interpretations in effect;~~

(g) maintain offices within this state;

(h) ~~appoint any necessary attorneys, hearing examiners, clerks, and other employees and agents and fix their~~ *set such employees'* compensation, and authorize attorneys appointed under this section to appear for and represent the administrator in court;



(i) examine periodically at intervals the administrator deems appropriate the loans, business and records of every licensee, ~~registrant or person filing notification pursuant to K.S.A. 16a-6-201 through 16a-6-203, and amendments thereto or consumer credit filer~~, except licensees ~~which~~ *that* are supervised financial organizations. The official or agency responsible for the supervision of each supervised financial organization shall examine the loans, business and records of each such organization in the manner and periodically at intervals prescribed by the administrator. In addition, for the purpose of discovering violations of K.S.A. 16a-1-101 ~~through 16a-9-102 et seq.~~, and amendments thereto, or securing information lawfully required, the administrator or the official or agency to whose supervision the organization is subject to K.S.A. 16a-6-105, and amendments thereto, may at any time investigate the loans, business and records of any supervised lender. For examination purposes the administrator shall have free and reasonable access to the offices, places of business and records of the ~~lender, registrant or person filing notification licensee or consumer credit filer~~ and the administrator may control access to any documents and records of a licensee, ~~registrant or person filing notification under examination or consumer credit filer~~;

(j) refer such evidence as may be available concerning violations of this act or of any rule and regulation or order to the attorney general or *in consultation with the attorney general* to the proper county or district attorney, who may in the prosecutor's discretion, with or without such a ~~reference~~ *referral*, institute the appropriate criminal proceedings under this act. Upon receipt of such reference, ~~the attorney general or the county attorney or district attorney may request that a duly employed attorney of the administrator prosecute or assist in the prosecution of such violation on behalf of the state. Upon approval of the administrator, such employee shall be appointed special prosecutor for the attorney general or the county attorney or district attorney to serve without compensation from the attorney general or the county attorney or district attorney. Such special prosecutor shall have all the powers and duties prescribed by law for assistant attorneys general or assistant county or district attorneys, and such other powers and duties as are lawfully delegated to such special prosecutors by the attorney general or the county attorney or district attorney the laws of this state;~~

(k) if deemed necessary by the administrator, require fingerprinting of any applicant in accordance with section 2 of *2024 Senate Bill No. 491*, and amendments thereto. For purposes of this section and in order to reduce the points of contact which the federal bureau of investigation may have to maintain with the individual states, the administrator may use the nationwide mortgage licensing system and registry as a channeling agent for requesting information from and distributing information to the

department of justice or any governmental agency. As used in this paragraph, “applicant” means a licensee, a member of a licensee if such licensee is a copartnership or association, an officer or director if such licensee is a corporation or an agent or other person acting on behalf of a licensee;

(l) exchange information regarding the administration of this act with any agency of the United States or any state which regulates the licensee; ~~registrant or person required to file notification;~~ or *consumer credit filer* who administers statutes, rules and regulations or other programs related to consumer credit and to enter into information sharing arrangements with other governmental agencies or associations representing governmental agencies which are deemed necessary or beneficial to the administration of this act;

(m) ~~require that any applicant, licensee, registrant or other person complete a minimum number of prelicensing education hours and complete continuing education hours on an annual basis. Prelicensing and continuing education courses shall be approved by the administrator or the administrator’s designee and may be made a condition of the application approval and renewal;~~

(n) ~~require that any applicant, licensee, registrant or other person successfully pass a standardized examination designed to establish such person’s knowledge of residential mortgage loan origination transactions and all applicable state and federal law. Such examinations shall be created and administered by the administrator or the administrator’s designee and may be made a condition of application approval;~~

(o) use the nationwide mortgage licensing system and registry as a channeling agent for requesting and distributing any information regarding ~~residential mortgage loan originator registration or supervised lender~~ licensing to and from any source so directed by the administrator;

~~(p)~~(n) establish relationships or contracts with the nationwide mortgage licensing system and registry or other entities to collect and maintain records and process transaction fees or other fees related to applicants, licensees, ~~registrants~~ or other persons subject to the act and to take such other actions as may be reasonably necessary to participate in the nationwide mortgage licensing system and registry. The administrator shall regularly report violations of law, ~~as well as~~ enforcement actions and other relevant information, to the nationwide mortgage licensing system and registry; ~~and make publicly available the proposed budget, fees, and audited financial statements of the nationwide mortgage licensing system and registry as may be prepared by the nationwide mortgage licensing system and registry and provided to the administrator;~~

(q) ~~require that any residential mortgage loan originator applicant, registrant or other person successfully pass a standardized examination designed to establish such person’s knowledge of mortgage transactions and~~

all applicable state and federal law. Such examinations shall be created and administered by the administrator or the administrator's designee, and may be made a condition of application approval or application renewal;

~~(r) require that any mortgage loan originator applicant, registrant or other person complete a minimum number of prelicensing education hours and complete continuing education hours on an annual or biannual basis. Prelicensing and continuing education courses shall be approved by the administrator or the administrator's designee and may be made a condition of application approval and renewal; and~~

~~(s)(o) require any licensee or registrant to file reports with the nationwide mortgage licensing system and registry in the form prescribed by the administrator or the administrator's designee.~~

(2) The administrator shall enforce the provisions of this act and the rules and regulations and interpretations adopted thereunder with respect to a creditor, unless the creditor's compliance is regulated exclusively or primarily by another state or federal agency.

(3) To keep the administrator's rules and regulations in harmony with the rules of administrators in other jurisdictions ~~which enact the revised uniform consumer credit code~~, the administrator, so far as is consistent with the purposes, policies and provisions of K.S.A. 16a-1-101 to 16a-9-102, inclusive *et seq.*, and amendments thereto, may:

(a) Before adopting, amending and revoking rules and regulations, advise and consult with administrators in other jurisdictions ~~which enact the uniform consumer credit code~~; and

(b) in adopting, amending and revoking rules and regulations, take into consideration the rules of administrators in other jurisdictions ~~which enact the revised uniform consumer credit code~~.

(4) Except for refund of an excess charge, no liability is imposed under K.S.A. 16a-1-101 to 16a-9-102, inclusive *et seq.*, and amendments thereto, for an act done or omitted in conformity with a rule and regulation or written administrative interpretation of the administrator in effect at the time of the act or omission notwithstanding that after the act or omission the rule and regulation or written administrative interpretation may be determined by judicial or other authority to be invalid for any reason.

(5) The administrator prior to December 1 of each year shall establish such fees as are authorized under the provisions of K.S.A. 16a-1-101 to 16a-9-102, inclusive *et seq.*, and amendments thereto, for the ensuing calendar year in such amounts as the administrator may determine to be sufficient to meet the budget requirements of the administrator for each fiscal year.

Sec. 4. K.S.A. 17-12a412, as amended by section 1 of 2024 Senate Bill No. 405, is hereby amended to read as follows: 17-12a412. (a) *Disciplinary conditions-applicants*. An order issued under this act may deny an application, or may condition or limit registration of an applicant to

be a broker-dealer, agent, investment adviser, or investment adviser representative if the administrator finds that the order is in the public interest and that there is a ground for discipline under subsection (d) against the applicant or, if the applicant is a broker-dealer or investment adviser, against any partner, officer, director, person having a similar status or performing similar functions, or person directly or indirectly controlling the broker-dealer or investment adviser.

(b) *Disciplinary conditions — registrants.* An order issued under this act may revoke, suspend, condition, or limit the registration of a registrant if the administrator finds that the order is in the public interest and that there is a ground for discipline under subsection (d) against the registrant or, if the registrant is a broker-dealer or investment adviser, against any partner, officer, or director, any person having a similar status or performing similar functions, or any person directly or indirectly controlling the broker-dealer or investment adviser. However, the administrator:

(1) May not institute a revocation or suspension proceeding under this subsection based on an order issued by another state that is reported to the administrator or designee later than one year after the date of the order on which it is based; and

(2) under subsection (d)(5)(A) and (d)(5)(B), may not issue an order on the basis of an order under the state securities act of another state unless the other order was based on conduct for which subsection (d) would authorize the action had the conduct occurred in this state.

(c) *Disciplinary penalties — registrants.* If the administrator finds that the order is in the public interest and that there is a ground for discipline under subsection (d)(1) through (d)(6), (d)(8), (d)(9), (d)(10), (d)(12) or (d)(13) against a registrant or, if the registrant is a broker-dealer or investment adviser, against any partner, officer, or director, any person having similar functions, or any person directly or indirectly controlling the broker-dealer or investment adviser, then the administrator may enter an order against the registrant containing one or more of the following sanctions or remedies:

(1) A censure;

(2) a bar or suspension from association with a broker-dealer or investment adviser registered in this state;

(3) a civil penalty up to \$25,000 for each violation. If any person is found to have violated any provision of this act, and such violation is committed against elder or disabled persons, as defined in K.S.A. 50-676, and amendments thereto, in addition to any civil penalty otherwise provided by law, the administrator may impose an additional penalty not to exceed \$15,000 for each such violation. The total penalty against a person shall not exceed \$1,000,000;

(4) an order requiring the registrant to pay restitution for any loss or disgorge any profits arising from a violation, including, in the administra-

tor's discretion, the assessment of interest from the date of the violation at the rate provided for interest on judgments by K.S.A. 16-204, and amendments thereto;

(5) an order charging the registrant with the actual cost of an investigation or proceeding; or

(6) an order requiring the registrant to cease and desist from any action that constitutes a ground for discipline, or to take other action necessary or appropriate to comply with this act.

(d) *Grounds for discipline.* A person may be disciplined under subsections (a) through (c) if the person:

(1) Has filed an application for registration in this state under this act or the predecessor act within the previous 10 years, which, as of the effective date of registration or as of any date after filing in the case of an order denying effectiveness, was incomplete in any material respect or contained a statement that, in light of the circumstances under which it was made, was false or misleading with respect to a material fact;

(2) willfully violated or willfully failed to comply with this act or the predecessor act or a rule adopted or order issued under this act or the predecessor act within the previous 10 years;

(3) has been convicted of a felony or within the previous 10 years has been convicted of a misdemeanor involving a security, a commodity future or option contract, or an aspect of a business involving securities, commodities, investments, franchises, insurance, banking; or finance;

(4) is enjoined or restrained by a court of competent jurisdiction in an action instituted by the administrator under this act or the predecessor act, a state, the securities and exchange commission, or the United States from engaging in or continuing an act, practice, or course of business involving an aspect of a business involving securities, commodities, investments, franchises, insurance, banking; or finance;

(5) is the subject of an order, issued after notice and opportunity for hearing by:

(A) The securities, depository institution, insurance; or other financial services regulator of a state or by the securities and exchange commission or other federal agency denying, revoking, barring; or suspending registration as a broker-dealer, agent, investment adviser, federal covered investment adviser, or investment adviser representative;

(B) the securities regulator of a state or by the securities and exchange commission against a broker-dealer, agent, investment adviser, investment adviser representative; or federal covered investment adviser;

(C) the securities and exchange commission or by a self-regulatory organization suspending or expelling the registrant from membership in the self-regulatory organization;

(D) a court adjudicating a United States postal service fraud order;

(E) the insurance regulator of a state denying, suspending, or revoking the registration of an insurance agent; or

(F) a depository institution regulator suspending or barring a person from the depository institution business;

(6) is the subject of an adjudication or determination, after notice and opportunity for hearing, by the securities and exchange commission, the commodity futures trading commission, the federal trade commission, a federal depository institution regulator, or a depository institution, insurance, or other financial services regulator of a state that the person willfully violated the securities act of 1933, the securities exchange act of 1934, the investment advisers act of 1940, the investment company act of 1940, or the commodity exchange act, the securities or commodities law of a state, or a federal or state law under which a business involving investments, franchises, insurance, banking, or finance is regulated;

(7) is insolvent, either because the person's liabilities exceed the person's assets or because the person cannot meet the person's obligations as they mature, but the administrator may not enter an order against an applicant or registrant under this paragraph without a finding of insolvency as to the applicant or registrant;

(8) refuses to allow or otherwise impedes the administrator from conducting an audit or inspection under K.S.A. 17-12a411(d), and amendments thereto, refuses access to a registrant's office to conduct an audit or inspection under K.S.A. 17-12a411(d), and amendments thereto, fails to keep or maintain sufficient records to permit an audit disclosing the condition of the registrant's business, or fails willfully and without cause to comply with a request for information by the administrator or person designated by the administrator in conducting investigations or examinations under this act;

(9) has failed to reasonably supervise an agent, investment adviser representative, or other individual, if the agent, investment adviser representative, or other individual was subject to the person's supervision and committed a violation of this act or the predecessor act or a rule adopted or order issued under this act or the predecessor act within the previous 10 years;

(10) has not paid the proper filing fee within 30 days after having been notified by the administrator of a deficiency, but the administrator shall vacate an order under this paragraph when the deficiency is corrected;

(11) after notice and opportunity for a hearing, has been found within the previous 10 years:

(A) By a court of competent jurisdiction to have willfully violated the laws of a foreign jurisdiction under which the business of securities, commodities, investment, franchises, insurance, banking, or finance is regulated;

(B) to have been the subject of an order of a securities regulator of a foreign jurisdiction denying, revoking, or suspending the right to engage in the business of securities as a broker-dealer, agent, investment adviser, investment adviser representative, or similar person; or

(C) to have been suspended or expelled from membership by or participation in a securities exchange or securities association operating under the securities laws of a foreign jurisdiction;

(12) is the subject of a cease and desist order issued by the securities and exchange commission or issued under the securities, commodities, investment, franchise, banking, finance, or insurance laws of a state;

(13) has engaged in dishonest or unethical practices in the securities, commodities, investment, franchise, banking, finance, or insurance business within the previous 10 years;

(14) is not qualified on the basis of factors such as training, experience, and knowledge of the securities business. However, in the case of an application by an agent for a broker-dealer that is a member of a self-regulatory organization or by an individual for registration as an investment adviser representative, a denial order may not be based on this paragraph if the individual has successfully completed all examinations required by subsection (e). The administrator may require an applicant for registration under K.S.A. 17-12a402 or 17-12a404, and amendments thereto, who has not been registered in a state within the two years preceding the filing of an application in this state to successfully complete an examination; ~~or~~

(15) lacks sufficient character or reputation to warrant the public trust; *or*

(16) *was required to report information under the protect vulnerable adults from financial exploitation act and knowingly failed to make such a report or knowingly caused such report not to be made within the previous 10 years.*

(e) *Examinations.* A rule adopted or order issued under this act may require that an examination, including an examination developed or approved by an organization of securities regulators, be successfully completed by a class of individuals or all individuals. An order issued under this act may waive, in whole or in part, an examination as to an individual and a rule adopted under this act may waive, in whole or in part, an examination as to a class of individuals if the administrator determines that the examination is not necessary or appropriate in the public interest and for the protection of investors.

(f) *Summary process.* In accordance with the Kansas administrative ~~procedures~~ *procedure* act, the administrator may use summary or emergency proceedings to suspend or deny an application; restrict, condition, limit, or suspend a registration; or censure, bar, or impose a civil penalty or cease and desist order on a registrant before final determination of



an administrative proceeding. If a hearing is not requested and none is ordered by the administrator within 30 days after the date of service of the order, the order becomes final by operation of law. If a hearing is requested or ordered, the administrator, after notice of and opportunity for hearing to each person subject to the order, may modify or vacate the order or extend the order until final determination.

(g) *Procedural requirements.* (1) An order issued may not be issued under this section, except under subsection (f), without:

- (A) Appropriate notice to the applicant or registrant;
- (B) opportunity for hearing; and
- (C) findings of fact and conclusions of law in a record.

(2) Proceedings under this subsection shall be conducted in accordance with the Kansas administrative ~~procedures~~ *procedure* act.

(h) *Control person liability.* A person that controls, directly or indirectly, a person subject to discipline under subsection (d) may be disciplined by order of the administrator under subsections (a) through (c) to the same extent as the noncomplying person, unless the controlling person did not know, and in the exercise of reasonable care could not have known, of the existence of the conduct that is a ground for discipline under this section.

(i) *Limit on investigation or proceeding.* The administrator may not institute a proceeding under subsection (a), (b) or (c) based solely on material facts actually known by the administrator unless an investigation or the proceeding is instituted within one year after the administrator actually acquires knowledge of the material facts.

Sec. 5. K.S.A. 2023 Supp. 38-2203, as amended by section 3 of 2024 House Bill No. 2536, is hereby amended to read as follows: 38-2203. (a) Proceedings concerning any child who may be a child in need of care shall be governed by this code, except in those instances when the court knows or has reason to know that an Indian child is involved in the proceeding, in which case, the Indian child welfare act of 1978, 25 U.S.C. § 1901 et seq., applies. The Indian child welfare act may apply to: The filing to initiate a child in need of care proceeding, K.S.A. 38-2234, and amendments thereto; ex parte custody orders, K.S.A. 38-2242, and amendments thereto; temporary custody hearing, K.S.A. 38-2243, and amendments thereto; adjudication, K.S.A. 38-2247, and amendments thereto; burden of proof, K.S.A. 38-2250, and amendments thereto; disposition, K.S.A. 38-2255, and amendments thereto; permanency hearings, K.S.A. 38-2264, and amendments thereto; termination of parental rights, K.S.A. 38-2267, 38-2268 and 38-2269, and amendments thereto; establishment of permanent custodianship, K.S.A. 38-2268 and 38-2272, and amendments thereto; establishment of SOUL family legal permanency, section 1 of 2024 House Bill No. 2536, and amendments thereto; the newborn

infant protection act, K.S.A. 38-2282, and amendments thereto; the Representative Gail Finney memorial foster care bill of rights, K.S.A. 2023 Supp. 38-2201a, and amendments thereto; the placement of a child in any foster, pre-adoptive and adoptive home and the placement of a child in a guardianship arrangement under article 30 of chapter 59 of the Kansas Statutes Annotated, and amendments thereto.

(b) Subject to the uniform child custody jurisdiction and enforcement act, K.S.A. 23-37,101 through 23-37,405, and amendments thereto, the district court shall have original jurisdiction of proceedings pursuant to this code.

(c) The court acquires jurisdiction over a child by the filing of a petition pursuant to this code or upon issuance of an ex parte order pursuant to K.S.A. 38-2242, and amendments thereto. When the court acquires jurisdiction over a child in need of care, jurisdiction may continue until the child has:

(1) Become 18 years of age, or until June 1 of the school year during which the child became 18 years of age if the child is still attending high school unless there is no court approved transition plan, in which event jurisdiction may continue until a transition plan is approved by the court or until the child reaches ~~the age of~~ *21 years of age*;

(2) been adopted;

(3) SOUL family legal permanency as ordered by the court pursuant to section 1 of *2024 House Bill No. 2536*, and amendments thereto, and such jurisdiction may continue until the child has reached 18 years of age, or until June 1 of the school year during which the child reached 18 years of age if the child is still attending high school; or

(4) been discharged by the court.

(d) Any child 18 years of age or over may request, in writing to the court, that the jurisdiction of the court cease. The court shall give notice of the request to all parties and interested parties and 30 days after receipt of the request, jurisdiction will cease.

(e) When it is no longer appropriate for the court to exercise jurisdiction over a child, the court, upon its own motion or the motion of a party or interested party at a hearing or upon agreement of all parties or interested parties, shall enter an order discharging the child. Except upon request of the child pursuant to subsection (d), the court shall not enter an order discharging a child until June 1 of the school year during which the child becomes 18 years of age if the child is in an out-of-home placement, is still attending high school and has not completed the child's high school education.

(f) When a petition is filed under this code, a person who is alleged to be under 18 years of age shall be presumed to be under that age for the purposes of this code, unless the contrary is proved.

(g) A court's order issued in a proceeding pursuant to this code, shall take precedence over such orders in a civil custody case, a proceeding under article 31 of chapter 60 of the Kansas Statutes Annotated, and amendments thereto, protection from abuse act, or a comparable case in another jurisdiction, except as provided by K.S.A. 23-37,101 through 23-37,405, and amendments thereto, uniform child custody jurisdiction and enforcement act.

(h) *If a child is eligible to receive services from the Kansas department for children and families, the department of corrections or the judicial branch, such agencies shall collaborate to provide such services. Nothing in this subsection shall preclude the child from accessing services provided by the Kansas department for children and families, the department of corrections, the judicial branch or any other state agency if the child is otherwise eligible for the services.*

Sec. 6. K.S.A. 2023 Supp. 38-2212, as amended by section 8 of 2023 Senate Bill No. 115, is hereby amended to read as follows: 38-2212.

(a) *Principle of appropriate access.* Information contained in confidential agency records concerning a child alleged or adjudicated to be in need of care may be disclosed as provided in this section and shall be disclosed as provided in subsection (e). Disclosure shall in all cases be guided by the principle of providing access only to persons or entities with a need for information that is directly related to achieving the purposes of this code.

(b) *Free exchange of information.* Pursuant to K.S.A. 38-2210, and amendments thereto, the secretary and juvenile intake and assessment agencies shall participate in the free exchange of information concerning a child who is alleged or adjudicated to be in need of care.

(c) *Necessary access.* The following persons or entities shall have access to information from agency records. Access shall be limited to information reasonably necessary to carry out their lawful responsibilities, to maintain their personal safety and the personal safety of individuals in their care, or to educate, diagnose, treat, care for or protect a child alleged to be in need of care. Information authorized to be disclosed pursuant to this subsection shall not contain information that identifies a reporter of a child who is alleged or adjudicated to be a child in need of care.

(1) A child named in the report or records, a guardian ad litem appointed for the child and the child's attorney.

(2) A parent or other person responsible for the welfare of a child, or such person's legal representative.

(3) A court-appointed special advocate for a child, a citizen review board or other advocate that reports to the court.

(4) A person licensed to practice the healing arts or mental health profession in order to diagnose, care for, treat or supervise:

(A) A child whom such service provider reasonably suspects may be in need of care;

(B) a member of the child's family; or

(C) a person who allegedly abused or neglected the child.

(5) A person or entity licensed or registered by the secretary of health and environment or approved by the secretary for children and families to care for, treat or supervise a child in need of care.

(6) A coroner or medical examiner when such person is determining the cause of death of a child.

(7) The state child death review board established under K.S.A. 22a-243, and amendments thereto.

(8) An attorney for a private party who files a petition pursuant to K.S.A. 38-2233(b), and amendments thereto.

(9) A foster parent, prospective foster parent, permanent custodian, prospective permanent custodian, adoptive parent or prospective adoptive parent. In order to assist such persons in making an informed decision regarding acceptance of a particular child, to help the family anticipate problems that may occur during the child's placement, and to help the family meet the needs of the child in a constructive manner, the secretary shall seek and shall provide the following information to such persons as the information becomes available to the secretary:

(A) Strengths, needs and general behavior of the child;

(B) circumstances that necessitated placement;

(C) information about the child's family and the child's relationship to the family that may affect the placement;

(D) important life experiences and relationships that may affect the child's feelings, behavior, attitudes or adjustment;

(E) medical history of the child, including third-party coverage that may be available to the child; and

(F) education history, to include present grade placement, special strengths and weaknesses.

(10) The state protection and advocacy agency as provided by K.S.A. 65-5603(a)(10) or 74-5515(a)(2)(A) and (B), and amendments thereto.

(11) Any educational institution to the extent necessary to enable the educational institution to provide the safest possible environment for its pupils and employees.

(12) Any educator to the extent necessary to enable the educator to protect the personal safety of the educator and the educator's pupils.

(13) The office of the child advocate pursuant to the child advocate act.

(14) Any other federal, state or local government executive branch entity or any agent of such entity, having a need for such information in order to carry out such entity's responsibilities under the law to protect children from abuse and neglect.

(d) *Specified access.* The following persons or entities shall have access to information contained in agency records as specified. Information authorized to be disclosed pursuant to this subsection shall not contain information that identifies a reporter of a child who is alleged or adjudicated to be a child in need of care.

(1) Information from confidential agency records of the Kansas department for children and families, a law enforcement agency or any juvenile intake and assessment worker of a child alleged or adjudicated to be in need of care shall be available to members of the standing house or senate committee on judiciary, house committee on corrections and juvenile justice, house committee on child welfare and foster care, house committee on appropriations, senate committee on ways and means, legislative post audit committee and any joint committee with authority to consider children's and families' issues, when carrying out such member's or committee's official functions in accordance with K.S.A. 75-4319, and amendments thereto, in a closed or executive meeting. Except in limited conditions established by  $\frac{2}{3}$  of the members of such committee, records and reports received by the committee shall not be further disclosed. Unauthorized disclosure may subject such member to discipline or censure from the house of representatives or senate. The secretary for children and families shall not summarize the outcome of department actions regarding a child alleged to be a child in need of care in information available to members of such committees.

(2) The secretary for children and families may summarize the outcome of department actions regarding a child alleged to be a child in need of care to a person having made such report.

(3) Information from confidential reports or records of a child alleged or adjudicated to be a child in need of care may be disclosed to the public when:

(A) The individuals involved or their representatives have given express written consent; or

(B) the investigation of the abuse or neglect of the child or the filing of a petition alleging a child to be in need of care has become public knowledge, ~~provided, however, except~~ that the agency shall limit disclosure to confirmation of procedural details relating to the handling of the case by professionals.

(e) *Law enforcement access.* The secretary shall disclose confidential agency records of a child alleged or adjudicated to be a child in need of care, as described in K.S.A. 38-2209, and amendments thereto, to the law enforcement agency investigating the alleged or substantiated report or investigation of abuse or neglect, regardless of the disposition of such report or investigation. Such records shall include, but not be limited to, any information regarding such report or investigation,

records of past reports or investigations concerning such child and such child's siblings and the perpetrator or alleged perpetrator and the name and contact information of the reporter or persons alleging abuse or neglect and case managers, investigators or contracting entity employees assigned to or investigating such report. Such records shall only be used for the purposes of investigating the alleged or substantiated report or investigation of abuse or neglect.

(f) *Court order.* Notwithstanding the provisions of this section, a court of competent jurisdiction, after in camera inspection, may order disclosure of confidential agency records pursuant to a determination that the disclosure is in the best interests of the child who is the subject of the reports or that the records are necessary for the proceedings of the court. The court shall specify the terms of disclosure and impose appropriate limitations.

(g) (1) Notwithstanding any other provision of law to the contrary, except as provided in paragraph (6), in the event that child abuse or neglect results in a child fatality or near fatality, reports or records of a child alleged or adjudicated to be in need of care received by the secretary, a law enforcement agency or any juvenile intake and assessment worker shall become a public record and subject to disclosure pursuant to K.S.A. 45-215, and amendments thereto.

(2) Within seven days of receipt of a request in accordance with the procedures adopted under K.S.A. 45-220, and amendments thereto, the secretary shall notify any affected individual that an open records request has been made concerning such records. The secretary or any affected individual may file a motion requesting the court to prevent disclosure of such record or report, or any select portion thereof. Notice of the filing of such motion shall be provided to all parties requesting the records or reports, and such party or parties shall have a right to hearing, upon request, prior to the entry of any order on such motion. If the affected individual does not file such motion within seven days of notification, and the secretary has not filed a motion, the secretary shall release the reports or records. If such motion is filed, the court shall consider the effect such disclosure may have upon an ongoing criminal investigation, a pending prosecution, or the privacy of the child, if living, or the child's siblings, parents or guardians, and the public's interest in the disclosure of such records or reports. The court shall make written findings on the record justifying the closing of the records and shall provide a copy of the journal entry to the affected parties and the individual requesting disclosure pursuant to the Kansas open records act, K.S.A. 45-215 et seq., and amendments thereto.

(3) Notwithstanding the provisions of paragraph (2), in the event that child abuse or neglect results in a child fatality or *criminal charges are*

*filed with a court alleging that a person caused a child fatality*, the secretary shall release the following information in response to an open records request made pursuant to the Kansas open records act, within seven business days of receipt of such request, as allowed by applicable law:

- (A) Age and sex of the child;
- (B) date of the fatality;
- (C) a summary of any previous reports of abuse or neglect received by the secretary involving the child, along with the findings of such reports; and
- (D) any department recommended services provided to the child.

(4) Notwithstanding the provisions of paragraph (2), in the event that a child fatality occurs while such child was in the custody of the secretary for children and families, the secretary shall release the following information in response to an open records request made pursuant to the Kansas open records act, within seven business days of receipt of such request, as allowed by applicable law:

- (A) Age and sex of the child;
  - (B) date of the fatality; and
  - (C) a summary of the facts surrounding the death of the child.
- (5) For reports or records requested pursuant to this subsection, the time limitations specified in this subsection shall control to the extent of any inconsistency between this subsection and K.S.A. 45-218, and amendments thereto. As used in this section, “near fatality” means an act that, as certified by a person licensed to practice medicine and surgery, places the child in serious or critical condition.

(6) Nothing in this subsection shall allow the disclosure of reports, records or documents concerning the child and such child’s biological parents that were created prior to such child’s adoption. Nothing herein is intended to require that an otherwise privileged communication lose its privileged character.

Sec. 7. K.S.A. 2023 Supp. 38-2243 is hereby amended to read as follows: 38-2243. (a) Upon notice and hearing, the court may issue an order directing who shall have temporary custody and may modify the order during the pendency of the proceedings as will best serve the child’s welfare.

(b) A hearing pursuant to this section shall be held within 72 hours, excluding Saturdays, Sundays, legal holidays, and days on which the office of the clerk of the court is not accessible, following a child having been taken into protective custody.

(c) Whenever it is determined that a temporary custody hearing is required, the court shall immediately set the time and place for the hearing. Notice of a temporary custody hearing shall be given to all parties and interested parties.

(d) Notice of the temporary custody hearing shall be given at least 24 hours prior to the hearing. The court may continue the hearing to afford



the 24 hours prior notice or, with the consent of the party or interested party, proceed with the hearing at the designated time. If an order of temporary custody is entered and the parent or other person having custody of the child has not been notified of the hearing, did not appear or waive appearance and requests a rehearing, the court shall rehear the matter without unnecessary delay.

(e) Oral notice may be used for giving notice of a temporary custody hearing where there is insufficient time to give written notice. Oral notice is completed upon filing a certificate of oral notice.

(f) The court may enter an order of temporary custody after determining there is probable cause to believe that the:

- (1) Child is dangerous to self or to others;
- (2) child is not likely to be available within the jurisdiction of the court for future proceedings;
- (3) health or welfare of the child may be endangered without further care;
- (4) child has been subjected to human trafficking or aggravated human trafficking, as defined by K.S.A. 21-5426, and amendments thereto, or commercial sexual exploitation of a child, as defined by K.S.A. 21-6422, and amendments thereto;

(5) child is experiencing a ~~mental~~ *behavioral* health crisis and is in need of treatment; or

(6) child committed an act which, if committed by an adult, would constitute a violation of K.S.A. 21-6419, and amendments thereto.

(g) (1) Whenever the court determines the necessity for an order of temporary custody the court may place the child in the temporary custody of:

(A) A parent or other person having custody of the child and may enter a restraining order pursuant to subsection (h);

(B) a person, other than the parent or other person having custody, who shall not be required to be licensed under article 5 of chapter 65 of the Kansas Statutes Annotated, and amendments thereto;

(C) a youth residential facility;

(D) a shelter facility;

(E) a staff secure facility, notwithstanding any other provision of law, if the child has been subjected to human trafficking or aggravated human trafficking, as defined by K.S.A. 21-5426, and amendments thereto, or commercial sexual exploitation of a child, as defined by K.S.A. 21-6422, and amendments thereto, or the child committed an act which, if committed by an adult, would constitute a violation of K.S.A. 21-6419, and amendments thereto;

(F) after written authorization by a community mental health center, a juvenile crisis intervention center, as described in K.S.A. 65-536, and amendments thereto; or

(G) the secretary, if the child is 15 years of age or younger, or 16 or 17 years of age if the child has no identifiable parental or family resources or shows signs of physical, mental, emotional or sexual abuse.

(2) If the secretary presents the court with a plan to provide services to a child or family which the court finds will assure the safety of the child, the court may only place the child in the temporary custody of the secretary until the court finds the services are in place. The court shall have the authority to require any person or entity agreeing to participate in the plan to perform as set out in the plan. When the child is placed in the temporary custody of the secretary, the secretary shall have the discretionary authority to place the child with a parent or to make other suitable placement for the child. When the child is placed in the temporary custody of the secretary and the child has been subjected to human trafficking or aggravated human trafficking, as defined by K.S.A. 21-5426, and amendments thereto, or commercial sexual exploitation of a child, as defined by K.S.A. 21-6422, and amendments thereto, or the child committed an act which, if committed by an adult, would constitute a violation of K.S.A. 21-6419, and amendments thereto, the secretary shall have the discretionary authority to place the child in a staff secure facility, notwithstanding any other provision of law. When the child is presently alleged, but not yet adjudicated to be a child in need of care solely pursuant to K.S.A. 38-2202(d)(9) or (d)(10), and amendments thereto, the child may be placed in a secure facility, but the total amount of time that the child may be held in such facility under this section and K.S.A. 38-2242, and amendments thereto, shall not exceed 24 hours, excluding Saturdays, Sundays, legal holidays, and days on which the office of the clerk of the court is not accessible. The order of temporary custody shall remain in effect until modified or rescinded by the court or an adjudication order is entered but not exceeding 60 days, unless good cause is shown and stated on the record.

(h) If the court issues an order of temporary custody, the court may also enter an order restraining any alleged perpetrator of physical, sexual, mental or emotional abuse of the child from residing in the child's home; visiting, contacting, harassing or intimidating the child; or attempting to visit, contact, harass or intimidate the child, other family members or witnesses. Such restraining order shall be served by personal service pursuant to K.S.A. 38-2237(a), and amendments thereto, on any alleged perpetrator to whom the order is directed.

(i) (1) The court shall not enter the initial order removing a child from the custody of a parent pursuant to this section unless the court first finds probable cause that:

(A) (i) The child is likely to sustain harm if not immediately removed from the home;

(ii) allowing the child to remain in home is contrary to the welfare of the child; or

(iii) immediate placement of the child is in the best interest of the child; and

(B) reasonable efforts have been made to maintain the family unit and prevent the unnecessary removal of the child from the child's home or that an emergency exists which threatens the safety to the child.

(2) Such findings shall be included in any order entered by the court. If the child is placed in the custody of the secretary, upon making the order the court shall provide the secretary with a written copy.

(j) If the court enters an order of temporary custody that provides for placement of the child with a person other than the parent, the court shall make a child support determination pursuant to K.S.A. 38-2277, and amendments thereto.

(k) For the purposes of this section, "harassing or intimidating" and "harass or intimidate" includes, but is not limited to, utilizing any electronic tracking system or acquiring tracking information to determine the targeted person's location, movement or travel patterns.

Sec. 8. K.S.A. 44-706, as amended by section 12 of 2024 House Bill No. 2760, is hereby amended to read as follows: 44-706. The secretary shall examine whether an individual has separated from employment for each week claimed. The secretary shall apply the provisions of this section to the individual's most recent employment prior to the week claimed. An individual shall be disqualified for benefits:

(a) If the individual left work voluntarily without good cause attributable to the work or the employer, subject to the other provisions of this subsection. For purposes of this subsection, "good cause" is cause of such gravity that would impel a reasonable, not supersensitive, individual exercising ordinary common sense to leave employment. Good cause requires a showing of good faith of the individual leaving work, including the presence of a genuine desire to work. Failure to return to work after expiration of approved personal or medical leave, or both, shall be considered a voluntary resignation. After a temporary job assignment, failure of an individual to affirmatively request an additional assignment on the next succeeding workday, if required by the employment agreement, after completion of a given work assignment, shall constitute leaving work voluntarily. The disqualification shall begin the day following the separation and shall continue until after the individual has become reemployed and has had earnings from insured work of at least three times the individual's weekly benefit amount. An individual shall not be disqualified under this subsection if:

(1) The individual was forced to leave work because of illness or injury upon the advice of a licensed and practicing healthcare provider and,

upon learning of the necessity for absence, immediately notified the employer thereof, or the employer consented to the absence, and after recovery from the illness or injury, when recovery was certified by a practicing health care provider, the individual returned to the employer and offered to perform services and the individual's regular work or comparable and suitable work was not available. As used in this paragraph "healthcare provider" means any person licensed by the proper licensing authority of any state to engage in the practice of medicine and surgery, osteopathy, chiropractic, dentistry, optometry, podiatry or psychology;

(2) the individual left temporary work to return to the regular employer;

(3) the individual left work to enter active service in the armed forces of the United States but was rejected or delayed from entry;

(4) The spouse of an individual who is a member of the armed forces of the United States who left work because of the voluntary or involuntary transfer of the individual's spouse from one job to another job that is for the same employer or for a different employer, at a geographic location that makes it unreasonable for the individual to continue work at the individual's job. For the purposes of this provision "member of the armed forces" means a person performing active service in the army, navy, marine corps, air force, space force, coast guard or any component of the military reserves of the United States;

(5) the individual left work because of hazardous working conditions; in determining whether or not working conditions are hazardous for an individual, the degree of risk involved to the individual's health, safety and morals, the individual's physical fitness and prior training and the working conditions of workers engaged in the same or similar work for the same and other employers in the locality shall be considered; as used in this paragraph, "hazardous working conditions" means working conditions that could result in a danger to the physical or mental well-being of the individual; each determination as to whether hazardous working conditions exist shall include, but shall not be limited to, a consideration of: (A) The safety measures used or the lack thereof; and (B) the condition of equipment or lack of proper equipment; no work shall be considered hazardous if the working conditions surrounding the individual's work are the same or substantially the same as the working conditions generally prevailing among individuals performing the same or similar work for other employers engaged in the same or similar type of activity;

(6) the individual left work to enter training approved under section 236(a)(1) of the federal trade act of 1974, provided the work left is not of a substantially equal or higher skill level than the individual's past adversely affected employment, as defined for purposes of the federal trade act of 1974, and wages for such work are not less than 80% of the individual's

average weekly wage as determined for the purposes of the federal trade act of 1974;

(7) the individual left work because of unwelcome harassment of the individual by the employer or another employee of which the employing unit had knowledge and that would impel the average worker to give up such worker's employment;

(8) the individual left work to accept better work; each determination as to whether or not the work accepted is better work shall include, but shall not be limited to, consideration of: (A) The rate of pay, the hours of work and the probable permanency of the work left as compared to the work accepted; (B) the cost to the individual of getting to the work left in comparison to the cost of getting to the work accepted; and (C) the distance from the individual's place of residence to the work accepted in comparison to the distance from the individual's residence to the work left;

(9) the individual left work as a result of being instructed or requested by the employer, a supervisor or a fellow employee to perform a service or commit an act in the scope of official job duties that is in violation of an ordinance or statute;

(10) the individual left work because of a substantial violation of the work agreement by the employing unit and, before the individual left, the individual had exhausted all remedies provided in such agreement for the settlement of disputes before terminating. For the purposes of this paragraph, a demotion based on performance does not constitute a violation of the work agreement;

(11) after making reasonable efforts to preserve the work, the individual left work due to a personal emergency of such nature and compelling urgency that it would be contrary to good conscience to impose a disqualification; or

(12) (A) the individual left work due to circumstances resulting from domestic violence, including:

(i) The individual's reasonable fear of future domestic violence at or en route to or from the individual's place of employment;

(ii) the individual's need to relocate to another geographic area in order to avoid future domestic violence;

(iii) the individual's need to address the physical, psychological and legal impacts of domestic violence;

(iv) the individual's need to leave employment as a condition of receiving services or shelter from an agency that provides support services or shelter to victims of domestic violence; or

(v) the individual's reasonable belief that termination of employment is necessary to avoid other situations that may cause domestic violence and to provide for the future safety of the individual or the individual's family.

(B) An individual may prove the existence of domestic violence by providing one of the following:

(i) A restraining order or other documentation of equitable relief by a court of competent jurisdiction;

(ii) a police record documenting the abuse;

(iii) documentation that the abuser has been convicted of one or more of the offenses enumerated in articles 34 and 35 of chapter 21 of the Kansas Statutes Annotated, prior to their repeal, or articles 54 or 55 of chapter 21 of the Kansas Statutes Annotated, or K.S.A. 21-6104, 21-6325, 21-6326 or 21-6418 through 21-6422, and amendments thereto, where the victim was a family or household member;

(iv) medical documentation of the abuse;

(v) a statement provided by a counselor, social worker, health care provider, clergy, shelter worker, legal advocate, domestic violence or sexual assault advocate or other professional who has assisted the individual in dealing with the effects of abuse on the individual or the individual's family; or

(vi) a sworn statement from the individual attesting to the abuse.

(C) No evidence of domestic violence experienced by an individual, including the individual's statement and corroborating evidence, shall be disclosed by the department of labor unless consent for disclosure is given by the individual.

(b) If the individual has been discharged or suspended for misconduct connected with the individual's work. The disqualification shall begin the day following the separation and shall continue until after the individual becomes reemployed and in cases where the disqualification is due to discharge for misconduct has had earnings from insured work of at least three times the individual's determined weekly benefit amount, except that if an individual is discharged for gross misconduct connected with the individual's work, such individual shall be disqualified for benefits until such individual again becomes employed and has had earnings from insured work of at least eight times such individual's determined weekly benefit amount. In addition, all wage credits attributable to the employment from which the individual was discharged for gross misconduct connected with the individual's work shall be canceled. No such cancellation of wage credits shall affect prior payments made as a result of a prior separation.

(1) As used in this subsection, "misconduct" means a violation of a duty or obligation reasonably owed the employer as a condition of employment including, but not limited to, a violation of a company rule, including a safety rule, if: (A) The individual knew or should have known about the rule; (B) the rule was lawful and reasonably related to the job; and (C) the rule was fairly and consistently enforced.

(2) (A) Failure of the employee to notify the employer of an absence and an individual's leaving work prior to the end of such individual's assigned work period without permission shall be considered prima facie evidence of a violation of a duty or obligation reasonably owed the employer as a condition of employment.

(B) For the purposes of this subsection, misconduct shall include, but not be limited to, violation of the employer's reasonable attendance expectations if the facts show:

- (i) The individual was absent or tardy without good cause;
- (ii) the individual had knowledge of the employer's attendance expectation; and
- (iii) the employer gave notice to the individual that future absence or tardiness may or will result in discharge.

(C) For the purposes of this subsection, if an employee disputes being absent or tardy without good cause, the employee shall present evidence that a majority of the employee's absences or tardiness were for good cause. If the employee alleges that the employee's repeated absences or tardiness were the result of health related issues, such evidence shall include documentation from a licensed and practicing healthcare provider as defined in subsection (a)(1).

(3) (A) The term "gross misconduct" as used in this subsection shall be construed to mean conduct evincing extreme, willful or wanton misconduct as defined by this subsection. Gross misconduct shall include, but not be limited to: (i) Theft; (ii) fraud; (iii) intentional damage to property; (iv) intentional infliction of personal injury; or (v) any conduct that constitutes a felony.

(B) For the purposes of this subsection, the following shall be conclusive evidence of gross misconduct:

- (i) The use of alcoholic liquor, cereal malt beverage or a nonprescribed controlled substance by an individual while working;
- (ii) the impairment caused by alcoholic liquor, cereal malt beverage or a nonprescribed controlled substance by an individual while working;
- (iii) a positive breath alcohol test or a positive chemical test, if:
  - (a) The test was either:
    - (1) Required by law and was administered pursuant to the drug free workplace act, 41 U.S.C. § 701 et seq.;
    - (2) administered as part of an employee assistance program or other drug or alcohol treatment program in which the employee was participating voluntarily or as a condition of further employment;
    - (3) requested pursuant to a written policy of the employer of which the employee had knowledge and was a required condition of employment;
    - (4) required by law and the test constituted a required condition of employment for the individual's job; or



(5) there was reasonable suspicion to believe that the individual used, had possession of, or was impaired by alcoholic liquor, cereal malt beverage or a nonprescribed controlled substance while working;

(b) the test sample was collected either:

(1) As prescribed by the drug free workplace act, 41 U.S.C. § 701 et seq.;

(2) as prescribed by an employee assistance program or other drug or alcohol treatment program in which the employee was participating voluntarily or as a condition of further employment;

(3) as prescribed by the written policy of the employer of which the employee had knowledge and that constituted a required condition of employment;

(4) as prescribed by a test that was required by law and which constituted a required condition of employment for the individual's job; or

(5) at a time contemporaneous with the events establishing probable cause;

(c) the collecting and labeling of a chemical test sample was performed by a licensed health care professional or any other individual certified pursuant to paragraph (b)(3)(A)(iii)(f) or authorized to collect or label test samples by federal or state law, or a federal or state rule or regulation having the force or effect of law, including law enforcement personnel;

(d) the chemical test was performed by a laboratory approved by the United States department of health and human services or licensed by the department of health and environment, except that a blood sample may be tested for alcohol content by a laboratory commonly used for that purpose by state law enforcement agencies;

(e) the chemical test was confirmed by gas chromatography, gas chromatography-mass spectroscopy or other comparably reliable analytical method, except that no such confirmation is required for a blood alcohol sample or a breath alcohol test;

(f) the breath alcohol test was administered by an individual trained to perform breath tests, the breath testing instrument used was certified and operated strictly according to a description provided by the manufacturers and the reliability of the instrument performance was assured by testing with alcohol standards; and

(g) the foundation evidence establishes, beyond a reasonable doubt, that the test results were from the sample taken from the individual;

(iv) an individual's refusal to submit to a chemical test or breath alcohol test, if:

(a) The test meets the standards of the drug free workplace act, 41 U.S.C. § 701 et seq.;

(b) the test was administered as part of an employee assistance program or other drug or alcohol treatment program in which the employee was participating voluntarily or as a condition of further employment;

(c) the test was otherwise required by law and the test constituted a required condition of employment for the individual's job;

(d) the test was requested pursuant to a written policy of the employer of which the employee had knowledge and was a required condition of employment; or

(e) there was reasonable suspicion to believe that the individual used, possessed or was impaired by alcoholic liquor, cereal malt beverage or a nonprescribed controlled substance while working; and

(v) an individual's dilution or other tampering of a chemical test.

(C) For purposes of this subsection:

(i) "Alcohol concentration" means the number of grams of alcohol per 210 liters of breath;

(ii) "alcoholic liquor" means the same as defined in K.S.A. 41-102, and amendments thereto;

(iii) "cereal malt beverage" means the same as defined in K.S.A. 41-2701, and amendments thereto;

(iv) "chemical test" includes, but is not limited to, tests of urine, blood or saliva;

(v) "controlled substance" means the same as defined in K.S.A. 21-5701, and amendments thereto;

(vi) "required by law" means required by a federal or state law, a federal or state rule or regulation having the force and effect of law, a county resolution or municipal ordinance, or a policy relating to public safety adopted in an open meeting by the governing body of any special district or other local governmental entity;

(vii) "positive breath test" means a test result showing an alcohol concentration of 0.04 or greater, or the levels listed in 49 C.F.R. part 40, if applicable, unless the test was administered as part of an employee assistance program or other drug or alcohol treatment program in which the employee was participating voluntarily or as a condition of further employment, in which case "positive chemical test" means a test result showing an alcohol concentration at or above the levels provided for in the assistance or treatment program; and

(viii) "positive chemical test" means a chemical result showing a concentration at or above the levels listed in K.S.A. 44-501, and amendments thereto, or 49 C.F.R. part 40, as applicable, for the drugs or abuse listed therein, unless the test was administered as part of an employee assistance program or other drug or alcohol treatment program in which the employee was participating voluntarily or as a condition of further employment, in which case "positive chemical test" means a chemical result showing a concentration at or above the levels provided for in the assistance or treatment program.

(4) An individual shall not be disqualified under this subsection if the individual is discharged under the following circumstances:

(A) The employer discharged the individual after learning the individual was seeking other work or when the individual gave notice of future intent to quit, except that the individual shall be disqualified after the time that such individual intended to quit and any individual who commits misconduct after such individual gives notice to such individual's intent to quit shall be disqualified;

(B) the individual was making a good faith effort to do the assigned work but was discharged due to:

- (i) Inefficiency;
- (ii) unsatisfactory performance due to inability, incapacity or lack of training or experience;
- (iii) isolated instances of ordinary negligence or inadvertence;
- (iv) good faith errors in judgment or discretion; or
- (v) unsatisfactory work or conduct due to circumstances beyond the individual's control; or

(C) the individual's refusal to perform work in excess of the contract of hire.

(c) If the individual has failed, without good cause, to either apply for suitable work when so directed by the employment office of the secretary of labor, or to accept suitable work when offered to the individual by the employment office, the secretary of labor, or an employer, such disqualification shall begin with the week in which such failure occurred and shall continue until the individual becomes reemployed and has had earnings from insured work of at least three times such individual's determined weekly benefit amount. In determining whether or not any work is suitable for an individual, the secretary of labor, or a person or persons designated by the secretary, shall consider the degree of risk involved to health, safety and morals, physical fitness and prior training, experience and prior earnings, length of unemployment and prospects for securing local work in the individual's customary occupation or work for which the individual is reasonably fit by training or experience, and the distance of the available work from the individual's residence. Notwithstanding any other provisions of this act, an otherwise eligible individual shall not be disqualified for refusing an offer of suitable employment, or failing to apply for suitable employment when notified by an employment office, or for leaving the individual's most recent work accepted during approved training, including training approved under section 236(a)(1) of the trade act of 1974, if the acceptance of or applying for suitable employment or continuing such work would require the individual to terminate approved training and no work shall be deemed suitable and benefits shall not be denied under this act to any otherwise eligible individual for refusing to accept new work under any of the following conditions:

(1) If the position offered is vacant due directly to a strike, lockout or other labor dispute;

(2) if the remuneration, hours or other conditions of the work offered are substantially less favorable to the individual than those prevailing for similar work in the locality;

(3) if as a condition of being employed, the individual would be required to join or to resign from or refrain from joining any labor organization; and

(4) if the individual left employment as a result of domestic violence, and the position offered does not reasonably accommodate the individual's physical, psychological, safety, or legal needs relating to such domestic violence.

(d) For any week with respect to which the secretary of labor, or a person or persons designated by the secretary, finds that the individual's unemployment is due to a stoppage of work that exists because of a labor dispute or there would have been a work stoppage had normal operations not been maintained with other personnel previously and currently employed by the same employer at the factory, establishment or other premises at which the individual is or was last employed, except that this subsection (d) shall not apply if it is shown to the satisfaction of the secretary of labor, or a person or persons designated by the secretary, that:

(1) The individual is not participating in or financing or directly interested in the labor dispute that caused the stoppage of work; and

(2) the individual does not belong to a grade or class of workers of which, immediately before the commencement of the stoppage, there were members employed at the premises where the stoppage occurs any of whom are participating in or financing or directly interested in the dispute. If in any case separate branches of work that are commonly conducted as separate businesses in separate premises are conducted in separate departments of the same premises, each such department shall, for the purpose of this subsection be deemed to be a separate factory, establishment or other premises. For the purposes of this subsection, failure or refusal to cross a picket line or refusal for any reason during the continuance of such labor dispute to accept the individual's available and customary work at the factory, establishment or other premises where the individual is or was last employed shall be considered as participation and interest in the labor dispute.

(e) For any week or a part of the week in which the individual has received or is seeking unemployment benefits under the unemployment compensation law of any other state or of the United States, except that if the appropriate agency of such other state or the United States finally determines that the individual is not entitled to such unemployment benefits, this disqualification shall not apply.

(f) For any week in which the individual is entitled to receive any unemployment allowance or compensation granted by the United States under an act of congress to former members of the armed forces in recognition of former service with the military, naval, air or space services of the United States.

(g) If the individual, or another in such individual's behalf with the knowledge of the individual, has knowingly made a false statement or representation, or has knowingly failed to disclose a material fact to obtain or increase benefits under this act or any other unemployment compensation law administered by the secretary of labor, unless the individual has repaid the full amount of the overpayment as determined by the secretary or the secretary's designee, including, but not limited to, the total amount of money erroneously paid as benefits or unlawfully obtained, interest, penalties and any other costs or fees provided by law. If the individual has made such repayment, the individual shall be disqualified for a period of one year for the first occurrence or five years for any subsequent occurrence, beginning with the first day following the date the department of labor confirmed the individual has successfully repaid the full amount of the overpayment. In addition to the penalties set forth in K.S.A. 44-719, and amendments thereto, an individual who has knowingly made a false statement or representation or who has knowingly failed to disclose a material fact to obtain or increase benefits under this act or any other unemployment compensation law administered by the secretary of labor shall be liable for a penalty in the amount equal to 25% of the amount of benefits unlawfully received. Notwithstanding any other provision of law, such penalty shall be deposited into the employment security trust fund. No person who is a victim of identity theft shall be subject to the provisions of this subsection. The secretary shall investigate all cases of an alleged false statement or representation or failure to disclose a material fact to ensure no victim of identity theft is disqualified, required to repay or subject to any penalty as provided by this subsection as a result of identity theft.

(h) For any week in which the individual is receiving compensation for temporary total disability or permanent total disability under the workmen's compensation law of any state or under a similar law of the United States.

(i) For any week of unemployment on the basis of service in an instructional, research or principal administrative capacity for an educational institution as defined in K.S.A. 44-703(v), and amendments thereto, if such week begins during the period between two successive academic years or terms or, when an agreement provides instead for a similar period between two regular but not successive terms during such period or during a period of paid sabbatical leave provided for in the individual's contract, if the individual performs such services in the first of such aca-

demc years or terms and there is a contract or a reasonable assurance that such individual will perform services in any such capacity for any educational institution in the second of such academic years or terms.

(j) For any week of unemployment on the basis of service in any capacity other than service in an instructional, research, or administrative capacity in an educational institution, as defined in K.S.A. 44-703(v), and amendments thereto, if such week begins during the period between two successive academic years or terms if the individual performs such services in the first of such academic years or terms and there is a reasonable assurance that the individual will perform such services in the second of such academic years or terms, except that if benefits are denied to the individual under this subsection and the individual was not offered an opportunity to perform such services for the educational institution for the second of such academic years or terms, such individual shall be entitled to a retroactive payment of benefits for each week for which the individual filed a timely claim for benefits and such benefits were denied solely by reason of this subsection.

(k) For any week of unemployment on the basis of service in any capacity for an educational institution as defined in K.S.A. 44-703(v), and amendments thereto, if such week begins during an established and customary vacation period or holiday recess, if the individual performs services in the period immediately before such vacation period or holiday recess and there is a reasonable assurance that such individual will perform such services in the period immediately following such vacation period or holiday recess.

(l) For any week of unemployment on the basis of any services, consisting of participating in sports or athletic events or training or preparing to so participate, if such week begins during the period between two successive sport seasons or similar period if such individual performed services in the first of such seasons or similar periods and there is a reasonable assurance that such individual will perform such services in the later of such seasons or similar periods.

(m) For any week on the basis of services performed by an alien unless such alien is an individual who was lawfully admitted for permanent residence at the time such services were performed, was lawfully present for purposes of performing such services, or was permanently residing in the United States under color of law at the time such services were performed, including an alien who was lawfully present in the United States as a result of the application of the provisions of section 212(d)(5) of the federal immigration and nationality act. Any data or information required of individuals applying for benefits to determine whether benefits are not payable to them because of their alien status shall be uniformly required from all applicants for benefits. In the case of an individual whose appli-

cation for benefits would otherwise be approved, no determination that benefits to such individual are not payable because of such individual's alien status shall be made except upon a preponderance of the evidence.

(n) For any week in which an individual is receiving a governmental or other pension, retirement or retired pay, annuity or other similar periodic payment under a plan maintained by a base period employer and to which the entire contributions were provided by such employer, except that:

(1) If the entire contributions to such plan were provided by the base period employer but such individual's weekly benefit amount exceeds such governmental or other pension, retirement or retired pay, annuity or other similar periodic payment attributable to such week, the weekly benefit amount payable to the individual shall be reduced, but not below zero, by an amount equal to the amount of such pension, retirement or retired pay, annuity or other similar periodic payment that is attributable to such week; or

(2) if only a portion of contributions to such plan were provided by the base period employer, the weekly benefit amount payable to such individual for such week shall be reduced, but not below zero, by the prorated weekly amount of the pension, retirement or retired pay, annuity or other similar periodic payment after deduction of that portion of the pension, retirement or retired pay, annuity or other similar periodic payment that is directly attributable to the percentage of the contributions made to the plan by such individual; or

(3) if the entire contributions to the plan were provided by such individual, or by the individual and an employer, or any person or organization, who is not a base period employer, no reduction in the weekly benefit amount payable to the individual for such week shall be made under this subsection; or

(4) whatever portion of contributions to such plan were provided by the base period employer, if the services performed for the employer by such individual during the base period, or remuneration received for the services, did not affect the individual's eligibility for, or increased the amount of, such pension, retirement or retired pay, annuity or other similar periodic payment, no reduction in the weekly benefit amount payable to the individual for such week shall be made under this subsection. No reduction shall be made for payments made under the social security act or railroad retirement act of 1974.

(o) For any week of unemployment on the basis of services performed in any capacity and under any of the circumstances described in subsection (i), (j) or (k) that an individual performed in an educational institution while in the employ of an educational service agency. For the purposes of this subsection, the term "educational service agency"



means a governmental agency or entity that is established and operated exclusively for the purpose of providing such services to one or more educational institutions.

(p) For any week of unemployment on the basis of service as a school bus or other motor vehicle driver employed by a private contractor to transport pupils, students and school personnel to or from school-related functions or activities for an educational institution, as defined in K.S.A. 44-703(v), and amendments thereto, if such week begins during the period between two successive academic years or during a similar period between two regular terms, whether or not successive, if the individual has a contract or contracts, or a reasonable assurance thereof, to perform services in any such capacity with a private contractor for any educational institution for both such academic years or both such terms. An individual shall not be disqualified for benefits as provided in this subsection for any week of unemployment:

(1) *That the individual is a participating employee in a short-term compensation program established pursuant to K.S.A. 44-757, and amendments thereto; or*

(2) on the basis of service as a bus or other motor vehicle driver employed by a private contractor to transport persons to or from nonschool-related functions or activities.

(q) For any week of unemployment on the basis of services performed by the individual in any capacity and under any of the circumstances described in subsection (i), (j), (k) or (o) that are provided to or on behalf of an educational institution, as defined in K.S.A. 44-703(v), and amendments thereto, while the individual is in the employ of an employer that is a governmental entity, Indian tribe or any employer described in section 501(c)(3) of the federal internal revenue code of 1986 that is exempt from income under section 501(a) of the code.

(r) For any week in which an individual is registered at and attending an established school, training facility or other educational institution, or is on vacation during or between two successive academic years or terms. An individual shall not be disqualified for benefits as provided in this subsection if:

(1) The individual was engaged in full-time employment concurrent with the individual's school attendance;

(2) the individual is attending approved training as defined in K.S.A. 44-703(s), and amendments thereto; or

(3) the individual is attending evening, weekend or limited day time classes that would not affect availability for work, and is otherwise eligible under K.S.A. 44-705(c), and amendments thereto.

(s) For any week in which an individual is receiving or has received remuneration in the form of a back pay award or settlement. The remuneration shall not be considered as wages for purposes of this chapter.

neration shall be allocated to the week or weeks in the manner as specified in the award or agreement, or in the absence of such specificity in the award or agreement, such remuneration shall be allocated to the week or weeks for which such remuneration, in the judgment of the secretary, would have been paid.

(1) For any such weeks that an individual receives remuneration in the form of a back pay award or settlement, an overpayment will be established in the amount of unemployment benefits paid and shall be collected from the claimant.

(2) If an employer chooses to withhold from a back pay award or settlement, amounts paid to a claimant while they claimed unemployment benefits, such employer shall pay the department the amount withheld. With respect to such amount, the secretary shall have available all of the collection remedies authorized or provided in K.S.A. 44-717, and amendments thereto.

(t) (1) Any applicant for or recipient of unemployment benefits who tests positive for unlawful use of a controlled substance or controlled substance analog shall be required to complete a substance abuse treatment program approved by the secretary of labor, secretary of commerce or secretary for children and families, and a job skills program approved by the secretary of labor, secretary of commerce or the secretary for children and families. Subject to applicable federal laws, any applicant for or recipient of unemployment benefits who fails to complete or refuses to participate in the substance abuse treatment program or job skills program as required under this subsection shall be ineligible to receive unemployment benefits until completion of such substance abuse treatment and job skills programs. Upon completion of both substance abuse treatment and job skills programs, such applicant for or recipient of unemployment benefits may be subject to periodic drug screening, as determined by the secretary of labor. Upon a second positive test for unlawful use of a controlled substance or controlled substance analog, an applicant for or recipient of unemployment benefits shall be ordered to complete again a substance abuse treatment program and job skills program, and shall be terminated from unemployment benefits for a period of 12 months, or until such applicant for or recipient of unemployment benefits completes both substance abuse treatment and job skills programs, whichever is later. Upon a third positive test for unlawful use of a controlled substance or controlled substance analog, an applicant for or a recipient of unemployment benefits shall be terminated from receiving unemployment benefits, subject to applicable federal law.

(2) Any individual who has been discharged or refused employment for failing a preemployment drug screen required by an employer may request that the drug screening specimen be sent to a different drug testing

facility for an additional drug screening. Any such individual who requests an additional drug screening at a different drug testing facility shall be required to pay the cost of drug screening.

(u) If the individual was found not to have a disqualifying adjudication or conviction under K.S.A. 39-970 or 65-5117, and amendments thereto, was hired and then was subsequently convicted of a disqualifying felony under K.S.A. 39-970 or 65-5117, and amendments thereto, and discharged pursuant to K.S.A. 39-970 or 65-5117, and amendments thereto. The disqualification shall begin the day following the separation and shall continue until after the individual becomes reemployed and has had earnings from insured work of at least three times the individual's determined weekly benefit amount.

(v) Notwithstanding the provisions of any subsection, an individual shall not be disqualified for such week of part-time employment in a substitute capacity for an educational institution if such individual's most recent employment prior to the individual's benefit year begin date was for a non-educational institution and such individual demonstrates application for work in such individual's customary occupation or for work for which the individual is reasonably fit by training or experience.

Sec. 9. K.S.A. 2023 Supp. 65-536 is hereby amended to read as follows: 65-536. (a) A juvenile crisis intervention center is a facility that provides short-term observation, assessment, treatment and case planning, and referral for any juvenile who is experiencing a behavioral health crisis and is likely to cause harm to self or others. Such centers shall:

(1) Address or ensure access to the broad range of services to meet the needs of a juvenile admitted to the center, including, but not limited to, medical, psychiatric, psychological, social, educational and substance abuse-related services;

(2) not include construction features designed to physically restrict the movements and activities of juveniles, but shall have a design, structure, interior and exterior environment, and furnishings to promote a safe, comfortable and therapeutic environment for juveniles admitted to the center;

(3) implement written policies and procedures that include the use of a combination of supervision, inspection and accountability to promote safe and orderly operations; and

(4) implement written policies and procedures for staff monitoring of all center entrances and exits.

(b) A juvenile crisis intervention center shall provide treatment to juveniles admitted to such center, as appropriate while admitted.

(c) A juvenile crisis intervention center may be on the same premises as that of another licensed facility. If the juvenile crisis intervention center is on the same premises as that of another licensed facility, the living unit

of the juvenile crisis intervention center shall be maintained in a separate, self-contained unit. No juvenile crisis intervention center shall be in a city or county jail or a juvenile detention facility.

(d) (1) A juvenile may be admitted to a juvenile crisis intervention center when:

(A) The head of such center determines such juvenile is in need of treatment and likely to cause harm to self or others;

(B) a qualified mental health professional from a community mental health center has given written authorization for such juvenile to be admitted to a juvenile crisis intervention center; and

(C) no other more appropriate treatment services are available and accessible to the juvenile at the time of admission.

(2) A juvenile may be admitted to a juvenile crisis intervention center for not more than 30 days. A parent with legal custody or legal guardian of a juvenile placed in a juvenile crisis intervention center may remove such juvenile from the center at any time. If the removal may cause the juvenile to become a child in need of care pursuant to K.S.A. 38-2202(d), and amendments thereto, the head of a juvenile crisis intervention center may report such concerns to the department for children and families or law enforcement or may request the county or district attorney to initiate proceedings pursuant to the revised Kansas code for care of children. If the head of a juvenile crisis intervention center determines the most appropriate action is to request the county or district attorney to initiate proceedings pursuant to the revised Kansas code for care of children, the head of such center shall make such request and shall keep such juvenile in the center for an additional 24-hour period to initiate the appropriate proceedings.

(3) When a juvenile is released from a juvenile crisis intervention center, the managed care organization, if the juvenile is a medicaid recipient, and the community mental health center serving the area where the juvenile is being discharged shall be involved with discharge planning. Within seven days prior to the discharge of a juvenile, the head of the juvenile crisis intervention center shall give written notice of the date and time of the discharge to the patient, the managed care organization, if the juvenile is a medicaid recipient, and the community mental health center serving the area where the juvenile is being discharged, and the patient's parent, custodian or legal guardian.

(e) (1) Upon admission to a juvenile crisis intervention center, and if the juvenile is a medicaid recipient, the managed care organization shall approve services as recommended by the head of the juvenile crisis intervention center. Within 14 days after admission, the head of the juvenile crisis intervention center shall develop a plan of treatment for the juvenile in collaboration with the managed care organization.

(2) Nothing in this subsection shall prohibit the department of health

and environment from administering or reimbursing state medicaid services to any juvenile admitted to a juvenile crisis intervention center pursuant to a waiver granted under section 1915(c) of the federal social security act, provided that such services are not administered through a managed care delivery system.

(3) Nothing in this subsection shall prohibit the department of health and environment from reimbursing any state medicaid services that qualify for reimbursement and that are provided to a juvenile admitted to a juvenile crisis intervention center.

(4) Nothing in this subsection shall impair or otherwise affect the validity of any contract in existence on July 1, 2018, between a managed care organization and the department of health and environment to provide state medicaid services.

(5) On or before January 1, 2019, the secretary of health and environment shall submit to the United States centers for medicare and medicaid services any approval request necessary to implement this subsection.

(f) The secretary for children and families, in consultation with the attorney general, shall promulgate rules and regulations to implement the provisions of this section on or before January 1, 2019.

(g) The secretary for children and families shall annually report information on outcomes of juveniles admitted into juvenile crisis intervention centers to the *J. Russell (Russ) Jennings* joint committee on corrections and juvenile justice oversight, the corrections and juvenile justice committee of the house of representatives and the judiciary committee of the senate. Such report shall include:

(1) The number of admissions, releases and the lengths of stay for juveniles admitted to juvenile crisis intervention centers;

(2) services provided to juveniles admitted;

(3) needs of juveniles admitted determined by evidence-based assessment; and

(4) success and recidivism rates, including information on the reduction of involvement of the child welfare system and juvenile justice system with the juvenile.

(h) The secretary of corrections may enter into memorandums of agreement with other cabinet agencies to provide funding, not to exceed \$2,000,000 annually, from the evidence-based programs account of the state general fund or other available appropriations for juvenile crisis intervention services.

(i) For the purposes of this section:

(1) “Behavioral health crisis” means behavioral and conduct issues that impact the safety or health of a juvenile, members of the juvenile’s household or family or members of the community, including, but not limited to, non-life threatening mental health and substance abuse concerns;

(2) “head of a juvenile crisis intervention center” means the administrative director of a juvenile crisis intervention center or such person’s designee;

(3) “juvenile” means a person who is less than 18 years of age;

(4) “likely to cause harm to self or others” means that a juvenile, by reason of the juvenile’s behavioral health condition, mental disorder or mental condition is likely, in the reasonably foreseeable future, to cause substantial physical injury or physical abuse to self or others or substantial damage to another’s property, as evidenced by behavior threatening, attempting or causing such injury, abuse or damage;

(5) “treatment” means any service intended to promote the mental health of the patient and rendered by a qualified professional, licensed or certified by the state to provide such service as an independent practitioner or under the supervision of such practitioner; and

(6) “qualified mental health professional” means a physician or psychologist who is employed by a participating mental health center or who is providing services as a physician or psychologist under a contract with a participating mental health center, a licensed masters level psychologist, a licensed clinical psychotherapist, a licensed marriage and family therapist, a licensed clinical marriage and family therapist, a licensed professional counselor, a licensed clinical professional counselor, a licensed specialist social worker or a licensed master social worker or a registered nurse who has a specialty in psychiatric nursing, who is employed by a participating mental health center and who is acting under the direction of a physician or psychologist who is employed by, or under contract with, a participating mental health center.

(j) This section shall be *a* part of and supplemental to article 5 of chapter 65 of the Kansas Statutes Annotated, and amendments thereto.

Sec. 10. K.S.A. 65-2401, as amended by section 1 of 2023 House Bill No. 2358, is hereby amended to read as follows: 65-2401. As used in this act:

(a) “Vital statistics” includes the registration, preparation, transcription, collection, compilation, and preservation of data pertaining to birth, adoption, legitimation, death, stillbirth, marriage, divorce, annulment of marriage, induced termination of pregnancy, and data incidental thereto.

(b) “Live birth” means the complete expulsion or extraction from its mother of a human child, irrespective of the duration of pregnancy, which, after such expulsion or extraction, breathes or shows any other evidence of life such as beating of the heart, pulsation of the umbilical cord, or definite movement of voluntary muscles, whether or not the umbilical cord has been cut or the placenta is attached.

(c) “Gestational age” means the age of the human child as measured in weeks as determined by either the last date of the mother’s menstrual

period, a sonogram conducted prior to the 20<sup>th</sup> week of pregnancy or the confirmed known date of conception.

(d) “Stillbirth” means any complete expulsion or extraction from its mother of a human child the gestational age of which is not less than 20 completed weeks, resulting in other than a live birth, as defined in this section, and which is not an induced termination of pregnancy.

(e) “Induced termination of pregnancy” means abortion, as defined in K.S.A. 65-6701, and amendments thereto.

(f) “Dead body” means a lifeless human body or such parts of a human body or the bones thereof from the state of which it reasonably may be concluded that death recently occurred.

(g) “Person in charge of interment” means any person who places or causes to be placed a stillborn child or dead body or the ashes, after cremation, in a grave, vault, urn or other receptacle, or otherwise disposes thereof.

(h) “Secretary” means the secretary of health and environment.

(i) “Cause of death certifier” means a person licensed to practice medicine and surgery by the state board of healing arts, a physician assistant licensed by the state board of healing arts, an advanced practice registered nurse licensed by the state board of nursing or a district coroner, deputy coroner or special deputy coroner.

(j) *“Employee” means a person who has applied for employment or is currently employed in the office of vital statistics.*

Sec. 11. K.S.A. 2023 Supp. 65-5808 is hereby amended to read as follows: 65-5808. (a) The board may collect the following fees, and any such fees shall be established by rules and regulations adopted by the board:

(1) For application for licensure as a professional counselor, not more than \$100;

(2) for an original license as a professional counselor, not more than \$175;

(3) for a temporary license as a professional counselor, not more than \$175;

(4) for a six-month reinstatement temporary license as a professional counselor, not more than \$50;

(5) for renewal for licensure as a professional counselor, not more than \$150;

(6) for application for licensure as a clinical professional counselor, not more than \$175;

(7) for licensure as a clinical professional counselor, not more than \$175;

(8) for renewal for licensure as a clinical professional counselor, not more than \$175;

(9) for a six-month reinstatement temporary license as a clinical professional counselor, not more than \$50;



(10) for a community-based professional counselor license, not more than \$175;

(11) *for a home-state license with privilege to practice under the counseling compact, not more than \$25 in addition to any other applicable fee;*

(12) for late renewal penalty, an amount equal to the fee for renewal of a license;

~~(12)~~(13) for reinstatement of a license, not more than \$175;

~~(13)~~(14) for replacement of a license, not more than \$20;

~~(14)~~(15) for a wallet card license, not more than \$5; and

~~(15)~~(16) for application as a board-approved clinical supervisor, not more than \$50.

(b) Fees paid to the board are not refundable.

Sec. 12. K.S.A. 2023 Supp. 65-6129, as amended by section 21 of 2024 House Bill No. 2760, is hereby amended to read as follows: 65-6129.

(a) (1) Application for an emergency medical service provider certificate shall be made to the board. The board shall not grant an emergency medical service provider certificate unless the applicant meets the following requirements:

(A) (i) Has successfully completed coursework required by the rules and regulations adopted by the board;

(ii) has successfully completed coursework in another jurisdiction that is substantially equivalent to that required by the rules and regulations adopted by the board; or

(iii) has provided evidence that such applicant holds a current and active certification with the national registry of emergency medical technicians, completed emergency medical technician training as a member of the army, navy, marine corps, air force, space force, air or army national guard of any of the several states and territories, Puerto Rico and the District of Columbia, coast guard or any component of the military reserves of the United States that is substantially equivalent to that required by the rules and regulations adopted by the board, and such applicant separated from such period of active service as a member of the armed forces with an honorable discharge. Applicants currently performing active service as a member of the armed forces are presumed to be serving honorably;

(B) (i) has passed the examination required by the rules and regulations adopted by the board; or

(ii) has passed the certification or licensing examination in another jurisdiction that has been approved by the board; and

(C) has paid an application fee required by the rules and regulations adopted by the board.

(2) The board may grant an emergency medical service provider certificate to any applicant who meets the requirements under subsection (a)(1)

(A)(iii) but was separated from such period of active service as a member of the armed forces with a general discharge under honorable conditions.

(b) (1) The emergency medical services board may require an original applicant for certification as an emergency medical services provider to be fingerprinted and submit to a state and national criminal history record check *in accordance with section 2 of 2024 Senate Bill No. 491, and amendments thereto*. ~~The fingerprints shall be used to identify the applicant and to determine whether the applicant has a record of criminal history in this state or another jurisdiction. The emergency medical services board is authorized to submit the fingerprints to the Kansas bureau of investigation and the federal bureau of investigation for a state and national criminal history record check. The emergency medical services board may use the information obtained from fingerprinting and the applicant's criminal history for purposes of verifying the identification of the applicant and making the official determination of the qualifications and fitness of the applicant to be issued or to maintain a certificate.~~

(2) Local and state law enforcement officers and agencies shall assist the emergency medical services board in taking the fingerprints of applicants for license, registration, permit or certificate. ~~The Kansas bureau of investigation shall release all records of adult convictions, nonconvictions or adjudications in this state and any other state or country to the emergency medical services board.~~ *As used in this section, "applicant" means a person who has submitted an application for an emergency medical services provider certificate.*

(3) The emergency medical services board may fix and collect a fee as may be required by the board in an amount equal to the cost of fingerprinting and the criminal history record check. The emergency medical services board shall remit all moneys received from the fees established by this section to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the emergency medical services criminal history and fingerprinting fund.

(4) There is hereby created in the state treasury the emergency medical services criminal history and fingerprinting fund. All moneys credited to the fund shall be used to pay the Kansas bureau of investigation for the processing of fingerprints and criminal history record checks for the emergency medical services board. The fund shall be administered by the emergency medical services board. All expenditures from the fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the chairperson of the emergency medical services board or the chairperson's designee.

(c) The board shall not grant an initial advanced emergency medical technician certificate or paramedic certificate as a result of successful course completion in the state of Kansas, except if the applicant for such an initial certificate is certified as an emergency medical technician.

(d) An emergency medical service provider certificate shall expire on the date prescribed by the board. An emergency medical service provider certificate may be renewed for a period of two years upon payment of a fee as prescribed by rule and regulation of the board and upon presentation of satisfactory proof that the emergency medical service provider has successfully completed continuing education as prescribed by the board.

(e) All fees received pursuant to the provisions of this section shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the emergency medical services operating fund established by K.S.A. 65-6151, and amendments thereto.

(f) If a person who was previously certified as an emergency medical service provider applies for an emergency medical service provider's certificate after the certificate's expiration, the board may grant a certificate without the person completing an initial course of instruction or passing a certification examination if the person has completed education requirements and has paid a fee as specified in rules and regulations adopted by the board.

(g) The board shall adopt, through rules and regulations, a formal list of graduated sanctions for violations of article 61 of chapter 65 of the Kansas Statutes Annotated, and amendments thereto, that shall specify the number and severity of violations for the imposition of each level of sanction.

Sec. 13. K.S.A. 73-1210a, as amended by section 27 of 2024 House Bill No. 2760, is hereby amended to read as follows: 73-1210a. (a) Except as otherwise provided by law, and subject to the Kansas civil service act, the director of the Kansas office of veterans services shall appoint:

(1) Subordinate officers and employees, subject to the approval of the governor, as are necessary to enable the director to exercise or perform the functions, powers and duties pursuant to the provisions of article 12 of chapter 73 of the Kansas Statutes Annotated, and amendments thereto;

(2) the superintendent of the Kansas soldiers' home;

(3) the superintendent of the Kansas veterans' home; and

(4) the deputy director of veterans services pursuant to K.S.A. 73-1234, and amendments thereto.

(b) (1) Upon the commencement of the interview process, every candidate for a position in the Kansas office of veterans services that interviews claimants and provides information advice and counseling to

veterans, surviving spouses, their dependents concerning compensation, pension, education, vocational rehabilitation, insurance, hospitalization, outpatient care, home loans, housing, tax exemptions, burial benefits and other benefits to which they may be entitled, or any other sensitive position, as determined by the director shall be given a written notice that a criminal history records check is required. The director of the Kansas office of veterans services shall require such candidates to be fingerprinted and submit to a state and national criminal history record check in accordance with section 2 of 2024 Senate Bill No. 491, and amendments thereto. The fingerprints shall be used to identify the candidate and to determine whether the candidate has a record of criminal history in this state or another jurisdiction. The director of the Kansas office of veterans services shall submit the fingerprints to the Kansas bureau of investigation and the federal bureau of investigation for a state and national criminal history record check. Local and state law enforcement officers and agencies shall assist the director of the Kansas office of veterans services in taking and processing of fingerprints of candidates. If the criminal history record information reveals any conviction of crimes of dishonesty or violence, such conviction may be used to disqualify a candidate for any position within the director of the Kansas office of veterans services. If the criminal history record information is used to disqualify a candidate, the candidate shall be informed in writing of that decision.

(2) As used in this subsection, “candidate” means an applicant for a position in the Kansas office of veterans services that interviews claimants and provides information, advice and counseling to veterans, surviving spouses and their dependents concerning compensation, pension, education, vocational rehabilitation, insurance, hospitalization, outpatient care, home loans, housing, tax exemptions, burial benefits and other benefits to which they may be entitled.

(c) Persons employed by the Kansas soldiers’ home and Kansas veterans’ home shall be excluded from the provisions of subsection (b). No person who has been employed by the director of the Kansas office of veterans services for five consecutive years immediately prior to the effective date of this act shall be subject to the provisions of subsection (b) while employed by the director of the Kansas office of veterans services.

(d) (1) Except as otherwise provided by law, and subject to the Kansas civil service act, the director of the Kansas office of veterans services shall appoint subordinate officers and employees, a superintendent of the Kansas soldiers’ home and a superintendent of the Kansas veterans’ home, as shall be necessary to enable the director of the Kansas office of veterans services to exercise or perform its functions, powers and duties pursuant to the provisions of article 19 of chapter 76 of the Kansas Statutes Annotated, and amendments thereto.

(2) (A) All subordinate officers and employees shall be within the classified service under the Kansas civil service act, shall perform such duties and exercise such powers as the director of the Kansas office of veterans services may prescribe and such duties and powers as are designated by law, and shall act for and exercise the powers of the the director of the Kansas office of veterans services.

(B) The superintendent of the Kansas soldiers' home shall be in the unclassified service under the Kansas civil service act and shall receive an annual salary fixed by the director of the Kansas office of veterans services, with the approval of the governor. The superintendent of the Kansas soldiers' home shall perform such duties and exercise such powers as the director may prescribe, and such duties and powers as are prescribed by law.

(C) The superintendent of the Kansas veterans' home shall be in the unclassified service under the Kansas civil service act and shall receive an annual salary fixed by the director of the Kansas office of veterans services, with the approval of the governor. The superintendent of the Kansas veterans' home shall perform such duties and exercise such powers as the director may prescribe, and such duties and powers as are prescribed by law.

(e) Any veterans service representative appointed by the director of the Kansas office of veterans services shall be an honorably discharged veteran or retired from the United States armed forces. No veterans service representative of the Kansas office of veterans services shall take a power of attorney in the name of the director of the Kansas office of veterans services. Nothing in this act shall be construed to prohibit any such veterans service representative from assisting any veteran with any claim in which a power of attorney is not required.

(f) For the purpose of this subsection, "veterans service representative" means any officer or employee appointed pursuant to this section whose primary duties include:

(1) Assisting veterans and their dependents in securing benefits from the federal government and the state of Kansas.

(2) Providing information and assistance to veterans and dependents in obtaining special services and benefits based on knowledge of federal and state laws, policies and regulations pertaining to veterans benefits and services.

(3) Providing assistance to veterans service organizations participating in the veterans claims assistance program.

Sec. 14. K.S.A. 2023 Supp. 79-32,117, as amended by section 2 of 2024 Senate Bill No. 360, 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, except that the federal net operating loss deduction shall not be added to an individual's federal adjusted gross income for tax years beginning after December 31, 2016.

(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. 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. 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 subsection (c)(xv) 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. 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. 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 subsection (c)(xiii), 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. 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. 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. 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. 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. 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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. 65-6731, and amendments thereto, for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 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. 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. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as a deduction for federal income tax purposes.

(xxvi) For all taxable years beginning after December 31, 2016, 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. 72-4357, and amendments thereto, and is also claimed as an itemized deduction for federal income tax purposes.

(xxvii) For all taxable years commencing after December 31, 2020, the amount ~~deducted by reason of~~ *deducted by reason of* any interest expense paid or accrued in a previous taxable year but allowed as a deduction pursuant to section 163 of the federal internal revenue code in the current taxable year

*by reason of the carryforward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018. For purposes of this paragraph, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable pursuant to section 163 of the federal internal revenue code if the limitation pursuant to section 163(j) of the federal internal revenue code did not exist.*

(xxviii) For all taxable years beginning after December 31, 2021, the amount of any contributions to, or earnings from, a first-time home buyer savings account if distributions from the account were not used to pay for expenses or transactions authorized pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto, or were not held for the minimum length of time required pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving payable on death beneficiary pursuant to K.S.A. 2023 Supp. 58-4904(e), and amendments thereto.

(xxix) *For all taxable years beginning after December 31, 2024, the amount of any contributions to, or earnings from, an adoption savings account if distributions from the account were not used to pay for expenses or transactions authorized pursuant to section 4 of 2024 House Bill No. 2465, and amendments thereto, or were not held for the minimum length of time required pursuant to section 4 of 2024 House Bill No. 2465, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving payable on death beneficiary pursuant to section 4(e) of 2024 House Bill No. 2465, and amendments thereto.*

(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) (1) For taxable years beginning after December 31, ~~1976~~ 2021, the amount of ~~the any federal tentative jobs tax credit disallowance under the provisions of 26 U.S.C. § 280C(a).~~ 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. § 280C.

(2) *For taxable years beginning after December 31, 2019, and ending before January 1, 2022, 50% of the amount of the federal employee retention credit disallowance under rules similar to the rules of 26 U.S.C. § 280C(a). The taxpayer shall be required to prove that such taxpayer previously filed Kansas income tax returns and paid Kansas income tax on the disallowed amount. Notwithstanding any other provision of law to the contrary, any claim for refund or amended return relating to this subparagraph shall be allowed to be filed on or before April 15, 2025, and no claim for refund or amended return shall be allowed or filed after April 15, 2025.*

(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. 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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) The cumulative amounts not exceeding \$3,000, or \$6,000 for a married couple filing a joint return, for each designated beneficiary that are contributed to: (1) 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; or (2) an achieving a better life experience (ABLE) account established under the Kansas ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof pursuant to section 529A of the internal revenue code of 1986, as amended, for the purpose of saving private funds to support an individual with a disability. The terms and phrases used in this paragraph shall have the meaning respectively ascribed thereto by the provisions of K.S.A. 75-643 and 75-652, and amendments thereto, and the provisions of such sections are hereby incorporated by reference for all purposes thereof. For all taxable years beginning after December 31, 2022, contributions made to a qualified tuition program account or a qualified ABLE program account

pursuant to this paragraph on and after January 1 but prior to the date required for filing a return pursuant to K.S.A. 79-3221, and amendments thereto, of the successive taxable year may be elected by the taxpayer to apply to the prior taxable year if such election is made at the time of filing the return. No contribution shall be used as a modification pursuant to this paragraph in more than one taxable year.

(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, 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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, not including guaranteed payments as defined in section 707(c) of the federal internal revenue code and as reported to the taxpayer from federal schedule K-1, (form 1065-B), in box

9, code F or as reported to the taxpayer from federal schedule K-1, (form 1065) in box 4, 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.

(xxi) For all taxable years beginning after December 31, 2013, amounts equal to the unreimbursed travel, lodging and medical expenditures directly incurred by a taxpayer while living, or a dependent of the taxpayer while living, for the donation of one or more human organs of the taxpayer, or a dependent of the taxpayer, to another person for human organ transplantation. The expenses may be claimed as a subtraction modification provided for in this section to the extent the expenses are not already subtracted from the taxpayer's federal adjusted gross income. In no circumstances shall the subtraction modification provided for in this section for any individual, or a dependent, exceed \$5,000. As used in this section, "human organ" means all or part of a liver, pancreas, kidney, intestine, lung or bone marrow. The provisions of this paragraph shall take effect on the day the secretary of revenue certifies to the director of the budget that the cost for the department of revenue of modifications to the automated tax system for the purpose of implementing this paragraph will not exceed \$20,000.

(xxii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of net gain from the sale of: (1) Cattle and horses, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 24 months or more from the date of acquisition; and (2) other livestock, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 12 months or more from the date of acquisition. The subtraction from federal adjusted gross income shall be limited to the amount of the additions recognized under the provisions of subsection (b)(xix) attributable to the business in which the livestock sold had been used. As used in this paragraph, the term "livestock" shall not include poultry.

(xxiii) For all taxable years beginning after December 31, 2012, amounts received under either the Overland Park, Kansas police depart-



ment retirement plan or the Overland Park, Kansas fire department retirement plan, both as established by the city of Overland Park, pursuant to the city's home rule authority.

(xxiv) For taxable years beginning after December 31, 2013, and ending before January 1, 2017, the net gain from the sale from Christmas trees grown in Kansas and held by the taxpayer for six years or more.

(xxv) For all taxable years commencing after December 31, 2020, 100% of global intangible low-taxed income under section 951A of the federal internal revenue code of 1986, before any deductions allowed under section 250(a)(1)(B) of such code.

(xxvi) (1) For all taxable years commencing after December 31, 2020, the amount of *any interest expense paid or accrued in the current taxable year* and disallowed as a deduction pursuant to section 163(j) of the federal internal revenue code of 1986, ~~as in effect on January 1, 2018.~~

(2) *For purposes of this paragraph, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable pursuant to section 163 of the federal internal revenue code if the limitation pursuant to section 163(j) of the federal internal revenue code did not exist.*

(3) *For tax year 2021, an amount equal to the sum of any interest expenses paid or accrued in tax years 2018, 2019 and 2020 less the sum of amounts allowed as a deduction pursuant to section 163 of the federal internal revenue code in tax years 2018, 2019 and 2020.*

(xxvii) For taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures shall be allowed to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

(xxviii) For all taxable years beginning after December 31, 2021: (1) The amount contributed to a first-time home buyer savings account pursuant to K.S.A. 2023 Supp. 58-4903, and amendments thereto, in an amount not to exceed \$3,000 for an individual or \$6,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in a first-time home buyer savings account. For all taxable years beginning after December 31, 2022, contributions made to a first-time home buyer savings account pursuant to subparagraph (1) on and after January 1 but prior to the date required for filing a return pursuant to K.S.A. 79-3221, and amendments thereto, of the successive taxable year may be elected by the taxpayer to apply to the prior taxable year if such election is made at the time of filing the return. No contribution shall be used as a modification pursuant to subparagraph (1) in more than one taxable year.

(xxix) *For taxable years beginning after December 31, 2017, for an individual taxpayer who carried back federal net operating losses aris-*

*ing in a taxable year beginning after December 31, 2017, and before January 1, 2021, pursuant to section 172(b)(1) of the federal internal revenue code as amended by the coronavirus aid, relief, and economic security act (CARES act), the amount of such federal net operating loss carryback for each applicable year. If the amount of such federal net operating loss carryback exceeds the taxpayer's Kansas adjusted gross income for such taxable year, the amount thereof that exceeds such Kansas adjusted gross income may be carried forward as a subtraction modification in the following taxable year or years until the total amount of such federal net operating loss carryback has been deducted, except that no such unused amount shall be carried forward for deduction as a subtraction modification after the 20<sup>th</sup> taxable year following the taxable year of the net operating loss. Notwithstanding any other provision of law to the contrary, an extension of time shall be allowed for a claim for refund or amended return for tax years 2018, 2019 or 2020 limited to the application of the provisions of this paragraph and such claim for refund or amended return must be filed on or before April 15, 2025.*

(xxx) *For all taxable years beginning after December 31, 2024: (1) The amount contributed to an adoption savings account pursuant to section 3 of 2024 House Bill No. 2465, and amendments thereto, in an amount not to exceed \$6,000 for an individual or \$12,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in an adoption savings account.*

(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.*

Sec. 15. K.S.A. 2023 Supp. 79-3606, as amended by section 5 of 2023 House Bill No. 2098 is hereby amended to read as follows: 79-3606. The following shall be exempt from the tax imposed by this act:

(a) *All sales of motor-vehicle fuel or other articles upon which a sales or excise tax has been paid, not subject to refund, under the laws of this state except cigarettes and electronic cigarettes as defined by K.S.A. 79-3301, and amendments thereto, including consumable material for such electronic cigarettes, cereal malt beverages and malt products as defined by K.S.A. 79-3817, and amendments thereto, including wort, liquid malt, malt syrup and malt extract, that is not subject to taxation under the provisions of K.S.A. 79-41a02, and amendments thereto, motor vehicles*

taxed pursuant to K.S.A. 79-5117, and amendments thereto, tires taxed pursuant to K.S.A. 65-3424d, and amendments thereto, drycleaning and laundry services taxed pursuant to K.S.A. 65-34,150, and amendments thereto, and gross receipts from regulated sports contests taxed pursuant to the Kansas professional regulated sports act, and amendments thereto;

(b) all sales of tangible personal property or service, including the renting and leasing of tangible personal property, purchased directly by the state of Kansas, a political subdivision thereof, other than a school or educational institution, or purchased by a public or private nonprofit hospital, public hospital authority, nonprofit blood, tissue or organ bank or nonprofit integrated community care organization and used exclusively for state, political subdivision, hospital, public hospital authority, nonprofit blood, tissue or organ bank or nonprofit integrated community care organization purposes, except when: (1) Such state, hospital or public hospital authority is engaged or proposes to engage in any business specifically taxable under the provisions of this act and such items of tangible personal property or service are used or proposed to be used in such business; or (2) such political subdivision is engaged or proposes to engage in the business of furnishing gas, electricity or heat to others and such items of personal property or service are used or proposed to be used in such business;

(c) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly by a public or private elementary or secondary school or public or private nonprofit educational institution and used primarily by such school or institution for nonsectarian programs and activities provided or sponsored by such school or institution or in the erection, repair or enlargement of buildings to be used for such purposes. The exemption herein provided shall not apply to erection, construction, repair, enlargement or equipment of buildings used primarily for human habitation, except that such exemption shall apply to the erection, construction, repair, enlargement or equipment of buildings used for human habitation by the cerebral palsy research foundation of Kansas located in Wichita, Kansas, multi community diversified services, incorporated, located in McPherson, Kansas, the Kansas state school for the blind and the Kansas state school for the deaf;

(d) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any public or private nonprofit hospital or public hospital authority, public or private elementary or secondary school, a public or private nonprofit educational institution, state correctional institution including a privately constructed correctional institution contracted for state use and ownership, that would be exempt from taxation under the provisions of this act if purchased directly by such hospital or public hospital authority,

school, educational institution or a state correctional institution; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state or district described in subsection (s), the total cost of which is paid from funds of such political subdivision or district and that would be exempt from taxation under the provisions of this act if purchased directly by such political subdivision or district. Nothing in this subsection or in the provisions of K.S.A. 12-3418, and amendments thereto, shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state or any such district. As used in this subsection, K.S.A. 12-3418 and 79-3640, and amendments thereto, "funds of a political subdivision" shall mean general tax revenues, the proceeds of any bonds and gifts or grants-in-aid. Gifts shall not mean funds used for the purpose of constructing, equipping, reconstructing, repairing, enlarging, furnishing or remodeling facilities that are to be leased to the donor. When any political subdivision of the state, district described in subsection (s), public or private nonprofit hospital or public hospital authority, public or private elementary or secondary school, public or private nonprofit educational institution, state correctional institution including a privately constructed correctional institution contracted for state use and ownership shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the political subdivision, district described in subsection (s), hospital or public hospital authority, school, educational institution or department of corrections concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. As an alternative to the foregoing procedure, any such contracting entity may apply to the secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant to rules and regulations adopted by the secretary establishing conditions and standards for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased

under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the political subdivision, district described in subsection (s), hospital or public hospital authority, school, educational institution or the contractor contracting with the department of corrections for a correctional institution concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(e) all sales of tangible personal property or services purchased by a contractor for the erection, repair or enlargement of buildings or other projects for the government of the United States, its agencies or instrumentalities, that would be exempt from taxation if purchased directly by the government of the United States, its agencies or instrumentalities. When the government of the United States, its agencies or instrumentalities shall contract for the erection, repair, or enlargement of any building or other project, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the government of the United States, its agencies or instrumentalities concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. As an alternative to the foregoing procedure, any such contracting entity may apply to the secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant to rules and regulations adopted by the secretary establishing conditions and standards for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to

audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(f) tangible personal property purchased by a railroad or public utility for consumption or movement directly and immediately in interstate commerce;

(g) sales of aircraft including remanufactured and modified aircraft sold to persons using directly or through an authorized agent such aircraft as certified or licensed carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States or any foreign government or sold to any foreign government or agency or instrumentality of such foreign government and all sales of aircraft for use outside of the United States and sales of aircraft repair, modification and replacement parts and sales of services employed in the remanufacture, modification and repair of aircraft;

(h) all rentals of nonsectarian textbooks by public or private elementary or secondary schools;

(i) the lease or rental of all films, records, tapes, or any type of sound or picture transcriptions used by motion picture exhibitors;

(j) meals served without charge or food used in the preparation of such meals to employees of any restaurant, eating house, dining car, hotel, drugstore or other place where meals or drinks are regularly sold to the public if such employees' duties are related to the furnishing or sale of such meals or drinks;

(k) any motor vehicle, semitrailer or pole trailer, as such terms are defined by K.S.A. 8-126, and amendments thereto, or aircraft sold and delivered in this state to a bona fide resident of another state, which motor vehicle, semitrailer, pole trailer or aircraft is not to be registered or based in this state and which vehicle, semitrailer, pole trailer or aircraft will not remain in this state more than 10 days;

(l) all isolated or occasional sales of tangible personal property, services, substances or things, except isolated or occasional sale of motor vehicles specifically taxed under the provisions of K.S.A. 79-3603(o), and amendments thereto;

(m) all sales of tangible personal property that become an ingredient or component part of tangible personal property or services produced, manufactured or compounded for ultimate sale at retail within or without the state of Kansas; and any such producer, manufacturer or compounder may obtain from the director of taxation and furnish to the supplier an

exemption certificate number for tangible personal property for use as an ingredient or component part of the property or services produced, manufactured or compounded;

(n) all sales of tangible personal property that is consumed in the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, the treating of by-products or wastes derived from any such production process, the providing of services or the irrigation of crops for ultimate sale at retail within or without the state of Kansas; and any purchaser of such property may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for consumption in such production, manufacture, processing, mining, drilling, refining, compounding, treating, irrigation and in providing such services;

(o) all sales of animals, fowl and aquatic plants and animals, the primary purpose of which is use in agriculture or aquaculture, as defined in K.S.A. 47-1901, and amendments thereto, the production of food for human consumption, the production of animal, dairy, poultry or aquatic plant and animal products, fiber or fur, or the production of offspring for use for any such purpose or purposes;

(p) all sales of drugs dispensed pursuant to a prescription order by a licensed practitioner or a mid-level practitioner as defined by K.S.A. 65-1626, and amendments thereto. As used in this subsection, “drug” means a compound, substance or preparation and any component of a compound, substance or preparation, other than food and food ingredients, dietary supplements or alcoholic beverages, recognized in the official United States pharmacopeia, official homeopathic pharmacopoeia of the United States or official national formulary, and supplement to any of them, intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease or intended to affect the structure or any function of the body, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of drugs used in the performance or induction of an abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(q) all sales of insulin dispensed by a person licensed by the state board of pharmacy to a person for treatment of diabetes at the direction of a person licensed to practice medicine by the state board of healing arts;

(r) all sales of oxygen delivery equipment, kidney dialysis equipment, enteral feeding systems, prosthetic devices and mobility enhancing equipment prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry, and in addition to such sales, all sales of hearing aids, as defined by K.S.A. 74-5807(c), and amendments thereto, and repair and replacement parts therefor, including batteries, by a person licensed in the practice of dispensing and fitting hearing aids pursuant



to the provisions of K.S.A. 74-5808, and amendments thereto. For the purposes of this subsection: (1) “Mobility enhancing equipment” means equipment including repair and replacement parts to same, but does not include durable medical equipment, which is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle; is not generally used by persons with normal mobility; and does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer; and (2) “prosthetic device” means a replacement, corrective or supportive device including repair and replacement parts for same worn on or in the body to artificially replace a missing portion of the body, prevent or correct physical deformity or malfunction or support a weak or deformed portion of the body;

(s) except as provided in K.S.A. 82a-2101, and amendments thereto, all sales of tangible personal property or services purchased directly or indirectly by a groundwater management district organized or operating under the authority of K.S.A. 82a-1020 et seq., and amendments thereto, by a rural water district organized or operating under the authority of K.S.A. 82a-612, and amendments thereto, or by a water supply district organized or operating under the authority of K.S.A. 19-3501 et seq., 19-3522 et seq. or 19-3545, and amendments thereto, which property or services are used in the construction activities, operation or maintenance of the district;

(t) all sales of farm machinery and equipment or aquaculture machinery and equipment, repair and replacement parts therefor and services performed in the repair and maintenance of such machinery and equipment. For the purposes of this subsection the term “farm machinery and equipment or aquaculture machinery and equipment” shall include a work-site utility vehicle, as defined in K.S.A. 8-126, and amendments thereto, and is equipped with a bed or cargo box for hauling materials, and shall also include machinery and equipment used in the operation of Christmas tree farming but shall not include any passenger vehicle, truck, truck tractor, trailer, semitrailer or pole trailer, other than a farm trailer, as such terms are defined by K.S.A. 8-126, and amendments thereto. “Farm machinery and equipment” includes precision farming equipment that is portable or is installed or purchased to be installed on farm machinery and equipment. “Precision farming equipment” includes the following items used only in computer-assisted farming, ranching or aquaculture production operations: Soil testing sensors, yield monitors, computers, monitors, software, global positioning and mapping systems, guiding systems, modems, data communications equipment and any necessary mounting hardware, wiring and antennas. Each purchaser of farm machinery and equipment or aquaculture machinery and equipment ex-

empted herein must certify in writing on the copy of the invoice or sales ticket to be retained by the seller that the farm machinery and equipment or aquaculture machinery and equipment purchased will be used only in farming, ranching or aquaculture production. Farming or ranching shall include the operation of a feedlot and farm and ranch work for hire and the operation of a nursery;

(u) all leases or rentals of tangible personal property used as a dwelling if such tangible personal property is leased or rented for a period of more than 28 consecutive days;

(v) all sales of tangible personal property to any contractor for use in preparing meals for delivery to homebound elderly persons over 60 years of age and to homebound disabled persons or to be served at a group-sitting at a location outside of the home to otherwise homebound elderly persons over 60 years of age and to otherwise homebound disabled persons, as all or part of any food service project funded in whole or in part by government or as part of a private nonprofit food service project available to all such elderly or disabled persons residing within an area of service designated by the private nonprofit organization, and all sales of tangible personal property for use in preparing meals for consumption by indigent or homeless individuals whether or not such meals are consumed at a place designated for such purpose, and all sales of food products by or on behalf of any such contractor or organization for any such purpose;

(w) all sales of natural gas, electricity, heat and water delivered through mains, lines or pipes: (1) To residential premises for noncommercial use by the occupant of such premises; (2) for agricultural use and also, for such use, all sales of propane gas; (3) for use in the severing of oil; and (4) to any property which is exempt from property taxation pursuant to K.S.A. 79-201b, Second through Sixth. As used in this paragraph, "severing" means the same as defined in K.S.A. 79-4216(k), and amendments thereto. For all sales of natural gas, electricity and heat delivered through mains, lines or pipes pursuant to the provisions of subsection (w)(1) and (w)(2), the provisions of this subsection shall expire on December 31, 2005;

(x) all sales of propane gas, LP-gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant of residential premises occurring prior to January 1, 2006;

(y) all sales of materials and services used in the repairing, servicing, altering, maintaining, manufacturing, remanufacturing, or modification of railroad rolling stock for use in interstate or foreign commerce under authority of the laws of the United States;

(z) all sales of tangible personal property and services purchased directly by a port authority or by a contractor therefor as provided by the provisions of K.S.A. 12-3418, and amendments thereto;

(aa) all sales of materials and services applied to equipment that is transported into the state from without the state for repair, service, alteration, maintenance, remanufacture or modification and that is subsequently transported outside the state for use in the transmission of liquids or natural gas by means of pipeline in interstate or foreign commerce under authority of the laws of the United States;

(bb) all sales of used mobile homes or manufactured homes. As used in this subsection: (1) “Mobile homes” and “manufactured homes” mean the same as defined in K.S.A. 58-4202, and amendments thereto; and (2) “sales of used mobile homes or manufactured homes” means sales other than the original retail sale thereof;

(cc) all sales of tangible personal property or services purchased prior to January 1, 2012, except as otherwise provided, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business or retail business that meets the requirements established in K.S.A. 74-50,115, and amendments thereto, and the sale and installation of machinery and equipment purchased for installation at any such business or retail business, and all sales of tangible personal property or services purchased on or after January 1, 2012, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business that meets the requirements established in K.S.A. 74-50,115(e), and amendments thereto, and the sale and installation of machinery and equipment purchased for installation at any such business. When a person shall contract for the construction, reconstruction, enlargement or remodeling of any such business or retail business, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the owner of the business or retail business a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and

amendments thereto. As used in this subsection, “business” and “retail business” mean the same as defined in K.S.A. 74-50,114, and amendments thereto. Project exemption certificates that have been previously issued under this subsection by the department of revenue pursuant to K.S.A. 74-50,115, and amendments thereto, but not including K.S.A. 74-50,115(e), and amendments thereto, prior to January 1, 2012, and have not expired will be effective for the term of the project or two years from the effective date of the certificate, whichever occurs earlier. Project exemption certificates that are submitted to the department of revenue prior to January 1, 2012, and are found to qualify will be issued a project exemption certificate that will be effective for a two-year period or for the term of the project, whichever occurs earlier;

(dd) all sales of tangible personal property purchased with food stamps issued by the United States department of agriculture;

(ee) all sales of lottery tickets and shares made as part of a lottery operated by the state of Kansas;

(ff) on and after July 1, 1988, all sales of new mobile homes or manufactured homes to the extent of 40% of the gross receipts, determined without regard to any trade-in allowance, received from such sale. As used in this subsection, “mobile homes” and “manufactured homes” mean the same as defined in K.S.A. 58-4202, and amendments thereto;

(gg) all sales of tangible personal property purchased in accordance with vouchers issued pursuant to the federal special supplemental food program for women, infants and children;

(hh) all sales of medical supplies and equipment, including durable medical equipment, purchased directly by a nonprofit skilled nursing home or nonprofit intermediate nursing care home, as defined by K.S.A. 39-923, and amendments thereto, for the purpose of providing medical services to residents thereof. This exemption shall not apply to tangible personal property customarily used for human habitation purposes. As used in this subsection, “durable medical equipment” means equipment including repair and replacement parts for such equipment, that can withstand repeated use, is primarily and customarily used to serve a medical purpose, generally is not useful to a person in the absence of illness or injury and is not worn in or on the body, but does not include mobility enhancing equipment as defined in subsection (r), oxygen delivery equipment, kidney dialysis equipment or enteral feeding systems;

(ii) all sales of tangible personal property purchased directly by a nonprofit organization for nonsectarian comprehensive multidiscipline youth development programs and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(jj) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly on behalf of a community-based facility for people with intellectual disability or mental health center organized pursuant to K.S.A. 19-4001 et seq., and amendments thereto, and licensed in accordance with the provisions of K.S.A. 39-2001 et seq., and amendments thereto, and all sales of tangible personal property or services purchased by contractors during the time period from July, 2003, through June, 2006, for the purpose of constructing, equipping, maintaining or furnishing a new facility for a community-based facility for people with intellectual disability or mental health center located in Riverton, Cherokee County, Kansas, that would have been eligible for sales tax exemption pursuant to this subsection if purchased directly by such facility or center. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(kk) (1) (A) all sales of machinery and equipment that are used in this state as an integral or essential part of an integrated production operation by a manufacturing or processing plant or facility;

(B) all sales of installation, repair and maintenance services performed on such machinery and equipment; and

(C) all sales of repair and replacement parts and accessories purchased for such machinery and equipment.

(2) For purposes of this subsection:

(A) “Integrated production operation” means an integrated series of operations engaged in at a manufacturing or processing plant or facility to process, transform or convert tangible personal property by physical, chemical or other means into a different form, composition or character from that in which it originally existed. Integrated production operations shall include: (i) Production line operations, including packaging operations; (ii) preproduction operations to handle, store and treat raw materials; (iii) post production handling, storage, warehousing and distribution operations; and (iv) waste, pollution and environmental control operations, if any;

(B) “production line” means the assemblage of machinery and equipment at a manufacturing or processing plant or facility where the actual transformation or processing of tangible personal property occurs;

(C) “manufacturing or processing plant or facility” means a single, fixed location owned or controlled by a manufacturing or processing business that consists of one or more structures or buildings in a contiguous area where integrated production operations are conducted to manufacture or process tangible personal property to be ultimately sold at retail. Such term shall not include any facility primarily operated for the purpose of conveying or assisting in the conveyance of natural gas, electricity, oil or water. A business may operate one or more manufacturing or processing

plants or facilities at different locations to manufacture or process a single product of tangible personal property to be ultimately sold at retail;

(D) “manufacturing or processing business” means a business that utilizes an integrated production operation to manufacture, process, fabricate, finish or assemble items for wholesale and retail distribution as part of what is commonly regarded by the general public as an industrial manufacturing or processing operation or an agricultural commodity processing operation. (i) Industrial manufacturing or processing operations include, by way of illustration but not of limitation, the fabrication of automobiles, airplanes, machinery or transportation equipment, the fabrication of metal, plastic, wood or paper products, electricity power generation, water treatment, petroleum refining, chemical production, wholesale bottling, newspaper printing, ready mixed concrete production, and the remanufacturing of used parts for wholesale or retail sale. Such processing operations shall include operations at an oil well, gas well, mine or other excavation site where the oil, gas, minerals, coal, clay, stone, sand or gravel that has been extracted from the earth is cleaned, separated, crushed, ground, milled, screened, washed or otherwise treated or prepared before its transmission to a refinery or before any other wholesale or retail distribution. (ii) Agricultural commodity processing operations include, by way of illustration but not of limitation, meat packing, poultry slaughtering and dressing, processing and packaging farm and dairy products in sealed containers for wholesale and retail distribution, feed grinding, grain milling, frozen food processing, and grain handling, cleaning, blending, fumigation, drying and aeration operations engaged in by grain elevators or other grain storage facilities. (iii) Manufacturing or processing businesses do not include, by way of illustration but not of limitation, nonindustrial businesses whose operations are primarily retail and that produce or process tangible personal property as an incidental part of conducting the retail business, such as retailers who bake, cook or prepare food products in the regular course of their retail trade, grocery stores, meat lockers and meat markets that butcher or dress livestock or poultry in the regular course of their retail trade, contractors who alter, service, repair or improve real property, and retail businesses that clean, service or refurbish and repair tangible personal property for its owner;

(E) “repair and replacement parts and accessories” means all parts and accessories for exempt machinery and equipment, including, but not limited to, dies, jigs, molds, patterns and safety devices that are attached to exempt machinery or that are otherwise used in production, and parts and accessories that require periodic replacement such as belts, drill bits, grinding wheels, grinding balls, cutting bars, saws, refractory brick and other re-fractory items for exempt kiln equipment used in production operations;

(F) “primary” or “primarily” mean more than 50% of the time.

(3) For purposes of this subsection, machinery and equipment shall be deemed to be used as an integral or essential part of an integrated production operation when used to:

(A) Receive, transport, convey, handle, treat or store raw materials in preparation of its placement on the production line;

(B) transport, convey, handle or store the property undergoing manufacturing or processing at any point from the beginning of the production line through any warehousing or distribution operation of the final product that occurs at the plant or facility;

(C) act upon, effect, promote or otherwise facilitate a physical change to the property undergoing manufacturing or processing;

(D) guide, control or direct the movement of property undergoing manufacturing or processing;

(E) test or measure raw materials, the property undergoing manufacturing or processing or the finished product, as a necessary part of the manufacturer's integrated production operations;

(F) plan, manage, control or record the receipt and flow of inventories of raw materials, consumables and component parts, the flow of the property undergoing manufacturing or processing and the management of inventories of the finished product;

(G) produce energy for, lubricate, control the operating of or otherwise enable the functioning of other production machinery and equipment and the continuation of production operations;

(H) package the property being manufactured or processed in a container or wrapping in which such property is normally sold or transported;

(I) transmit or transport electricity, coke, gas, water, steam or similar substances used in production operations from the point of generation, if produced by the manufacturer or processor at the plant site, to that manufacturer's production operation; or, if purchased or delivered from off-site, from the point where the substance enters the site of the plant or facility to that manufacturer's production operations;

(J) cool, heat, filter, refine or otherwise treat water, steam, acid, oil, solvents or other substances that are used in production operations;

(K) provide and control an environment required to maintain certain levels of air quality, humidity or temperature in special and limited areas of the plant or facility, where such regulation of temperature or humidity is part of and essential to the production process;

(L) treat, transport or store waste or other byproducts of production operations at the plant or facility; or

(M) control pollution at the plant or facility where the pollution is produced by the manufacturing or processing operation.

(4) The following machinery, equipment and materials shall be deemed to be exempt even though it may not otherwise qualify as machinery and



equipment used as an integral or essential part of an integrated production operation: (A) Computers and related peripheral equipment that are utilized by a manufacturing or processing business for engineering of the finished product or for research and development or product design; (B) machinery and equipment that is utilized by a manufacturing or processing business to manufacture or rebuild tangible personal property that is used in manufacturing or processing operations, including tools, dies, molds, forms and other parts of qualifying machinery and equipment; (C) portable plants for aggregate concrete, bulk cement and asphalt including cement mixing drums to be attached to a motor vehicle; (D) industrial fixtures, devices, support facilities and special foundations necessary for manufacturing and production operations, and materials and other tangible personal property sold for the purpose of fabricating such fixtures, devices, facilities and foundations. An exemption certificate for such purchases shall be signed by the manufacturer or processor. If the fabricator purchases such material, the fabricator shall also sign the exemption certificate; (E) a manufacturing or processing business' laboratory equipment that is not located at the plant or facility, but that would otherwise qualify for exemption under subsection (3)(E); (F) all machinery and equipment used in surface mining activities as described in K.S.A. 49-601 et seq., and amendments thereto, beginning from the time a reclamation plan is filed to the acceptance of the completed final site reclamation.

(5) "Machinery and equipment used as an integral or essential part of an integrated production operation" shall not include:

(A) Machinery and equipment used for nonproduction purposes, including, but not limited to, machinery and equipment used for plant security, fire prevention, first aid, accounting, administration, record keeping, advertising, marketing, sales or other related activities, plant cleaning, plant communications and employee work scheduling;

(B) machinery, equipment and tools used primarily in maintaining and repairing any type of machinery and equipment or the building and plant;

(C) transportation, transmission and distribution equipment not primarily used in a production, warehousing or material handling operation at the plant or facility, including the means of conveyance of natural gas, electricity, oil or water, and equipment related thereto, located outside the plant or facility;

(D) office machines and equipment including computers and related peripheral equipment not used directly and primarily to control or measure the manufacturing process;

(E) furniture and other furnishings;

(F) buildings, other than exempt machinery and equipment that is permanently affixed to or becomes a physical part of the building, and any other part of real estate that is not otherwise exempt;

(G) building fixtures that are not integral to the manufacturing operation, such as utility systems for heating, ventilation, air conditioning, communications, plumbing or electrical;

(H) machinery and equipment used for general plant heating, cooling and lighting;

(I) motor vehicles that are registered for operation on public highways; or

(J) employee apparel, except safety and protective apparel that is purchased by an employer and furnished gratuitously to employees who are involved in production or research activities.

(6) Paragraphs (3) and (5) shall not be construed as exclusive listings of the machinery and equipment that qualify or do not qualify as an integral or essential part of an integrated production operation. When machinery or equipment is used as an integral or essential part of production operations part of the time and for nonproduction purposes at other times, the primary use of the machinery or equipment shall determine whether or not such machinery or equipment qualifies for exemption.

(7) The secretary of revenue shall adopt rules and regulations necessary to administer the provisions of this subsection;

(ll) all sales of educational materials purchased for distribution to the public at no charge by a nonprofit corporation organized for the purpose of encouraging, fostering and conducting programs for the improvement of public health, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such materials purchased by a nonprofit corporation which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(mm) all sales of seeds and tree seedlings; fertilizers, insecticides, herbicides, germicides, pesticides and fungicides; and services, purchased and used for the purpose of producing plants in order to prevent soil erosion on land devoted to agricultural use;

(nn) except as otherwise provided in this act, all sales of services rendered by an advertising agency or licensed broadcast station or any member, agent or employee thereof;

(oo) all sales of tangible personal property purchased by a community action group or agency for the exclusive purpose of repairing or weatherizing housing occupied by low-income individuals;

(pp) all sales of drill bits and explosives actually utilized in the exploration and production of oil or gas;

(qq) all sales of tangible personal property and services purchased by a nonprofit museum or historical society or any combination thereof, including a nonprofit organization that is organized for the purpose of stimulating public interest in the exploration of space by providing educational information, exhibits and experiences, that is exempt from federal

income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(rr) all sales of tangible personal property that will admit the purchaser thereof to any annual event sponsored by a nonprofit organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such tangible personal property purchased by a nonprofit organization which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(ss) all sales of tangible personal property and services purchased by a public broadcasting station licensed by the federal communications commission as a noncommercial educational television or radio station;

(tt) all sales of tangible personal property and services purchased by or on behalf of a not-for-profit corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the sole purpose of constructing a Kansas Korean War memorial;

(uu) all sales of tangible personal property and services purchased by or on behalf of any rural volunteer fire-fighting organization for use exclusively in the performance of its duties and functions;

(vv) all sales of tangible personal property purchased by any of the following organizations that are exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the following purposes, and all sales of any such property by or on behalf of any such organization for any such purpose:

(1) The American heart association, Kansas affiliate, inc. for the purposes of providing education, training, certification in emergency cardiac care, research and other related services to reduce disability and death from cardiovascular diseases and stroke;

(2) the Kansas alliance for the mentally ill, inc. for the purpose of advocacy for persons with mental illness and to education, research and support for their families;

(3) the Kansas mental illness awareness council for the purposes of advocacy for persons who are mentally ill and for education, research and support for them and their families;

(4) the American diabetes association Kansas affiliate, inc. for the purpose of eliminating diabetes through medical research, public education focusing on disease prevention and education, patient education including information on coping with diabetes, and professional education and training;

(5) the American lung association of Kansas, inc. for the purpose of eliminating all lung diseases through medical research, public education

including information on coping with lung diseases, professional education and training related to lung disease and other related services to reduce the incidence of disability and death due to lung disease;

(6) the Kansas chapters of the Alzheimer's disease and related disorders association, inc. for the purpose of providing assistance and support to persons in Kansas with Alzheimer's disease, and their families and caregivers;

(7) the Kansas chapters of the Parkinson's disease association for the purpose of eliminating Parkinson's disease through medical research and public and professional education related to such disease;

(8) the national kidney foundation of Kansas and western Missouri for the purpose of eliminating kidney disease through medical research and public and private education related to such disease;

(9) the heartstrings community foundation for the purpose of providing training, employment and activities for adults with developmental disabilities;

(10) the cystic fibrosis foundation, heart of America chapter, for the purposes of assuring the development of the means to cure and control cystic fibrosis and improving the quality of life for those with the disease;

(11) the spina bifida association of Kansas for the purpose of providing financial, educational and practical aid to families and individuals with spina bifida. Such aid includes, but is not limited to, funding for medical devices, counseling and medical educational opportunities;

(12) the CHWC, Inc., for the purpose of rebuilding urban core neighborhoods through the construction of new homes, acquiring and renovating existing homes and other related activities, and promoting economic development in such neighborhoods;

(13) the cross-lines cooperative council for the purpose of providing social services to low income individuals and families;

(14) the dreams work, inc., for the purpose of providing young adult day services to individuals with developmental disabilities and assisting families in avoiding institutional or nursing home care for a developmentally disabled member of their family;

(15) the KSDS, Inc., for the purpose of promoting the independence and inclusion of people with disabilities as fully participating and contributing members of their communities and society through the training and providing of guide and service dogs to people with disabilities, and providing disability education and awareness to the general public;

(16) the lyme association of greater Kansas City, Inc., for the purpose of providing support to persons with lyme disease and public education relating to the prevention, treatment and cure of lyme disease;

(17) the dream factory, inc., for the purpose of granting the dreams of children with critical and chronic illnesses;

(18) the Ottawa Suzuki strings, inc., for the purpose of providing students and families with education and resources necessary to enable each child to develop fine character and musical ability to the fullest potential;

(19) the international association of lions clubs for the purpose of creating and fostering a spirit of understanding among all people for humanitarian needs by providing voluntary services through community involvement and international cooperation;

(20) the Johnson county young matrons, inc., for the purpose of promoting a positive future for members of the community through volunteerism, financial support and education through the efforts of an all volunteer organization;

(21) the American cancer society, inc., for the purpose of eliminating cancer as a major health problem by preventing cancer, saving lives and diminishing suffering from cancer, through research, education, advocacy and service;

(22) the community services of Shawnee, inc., for the purpose of providing food and clothing to those in need;

(23) the angel babies association, for the purpose of providing assistance, support and items of necessity to teenage mothers and their babies; and

(24) the Kansas fairgrounds foundation for the purpose of the preservation, renovation and beautification of the Kansas state fairgrounds;

(ww) all sales of tangible personal property purchased by the habitat for humanity for the exclusive use of being incorporated within a housing project constructed by such organization;

(xx) all sales of tangible personal property and services purchased by a nonprofit zoo that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, or on behalf of such zoo by an entity itself exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986 contracted with to operate such zoo and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo that would be exempt from taxation under the provisions of this section if purchased directly by such nonprofit zoo or the entity operating such zoo. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo. When any nonprofit zoo shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project in-

volved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the nonprofit zoo concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the nonprofit zoo concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(yy) all sales of tangible personal property and services purchased by a parent-teacher association or organization, and all sales of tangible personal property by or on behalf of such association or organization;

(zz) all sales of machinery and equipment purchased by over-the-air, free access radio or television station that is used directly and primarily for the purpose of producing a broadcast signal or is such that the failure of the machinery or equipment to operate would cause broadcasting to cease. For purposes of this subsection, machinery and equipment shall include, but not be limited to, that required by rules and regulations of the federal communications commission, and all sales of electricity which are essential or necessary for the purpose of producing a broadcast signal or is such that the failure of the electricity would cause broadcasting to cease;

(aaa) all sales of tangible personal property and services purchased by a religious organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and used exclusively for religious purposes, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing,

equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after July 1, 1998, but prior to the effective date of this act upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director



shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(bbb) all sales of food for human consumption by an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, pursuant to a food distribution program that offers such food at a price below cost in exchange for the performance of community service by the purchaser thereof;

(ccc) on and after July 1, 1999, all sales of tangible personal property and services purchased by a primary care clinic or health center the primary purpose of which is to provide services to medically underserved individuals and families, and that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center that would be exempt from taxation under the provisions of this section if purchased directly by such clinic or center, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such tangible personal property and services purchased by a primary care clinic or health center which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center. When any such clinic or center shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such clinic or center concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the

sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such clinic or center concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(ddd) on and after January 1, 1999, and before January 1, 2000, all sales of materials and services purchased by any class II or III railroad as classified by the federal surface transportation board for the construction, renovation, repair or replacement of class II or III railroad track and facilities used directly in interstate commerce. In the event any such track or facility for which materials and services were purchased sales tax exempt is not operational for five years succeeding the allowance of such exemption, the total amount of sales tax that would have been payable except for the operation of this subsection shall be recouped in accordance with rules and regulations adopted for such purpose by the secretary of revenue;

(eee) on and after January 1, 1999, and before January 1, 2001, all sales of materials and services purchased for the original construction, reconstruction, repair or replacement of grain storage facilities, including railroad sidings providing access thereto;

(fff) all sales of material handling equipment, racking systems and other related machinery and equipment that is used for the handling, movement or storage of tangible personal property in a warehouse or distribution facility in this state; all sales of installation, repair and maintenance services performed on such machinery and equipment; and all sales of repair and replacement parts for such machinery and equipment. For purposes of this subsection, a warehouse or distribution facility means a single, fixed location that consists of buildings or structures in a contiguous area where storage or distribution operations are conducted that are separate and apart from the business' retail operations, if any, and that do not otherwise qualify for exemption as occurring at a manufacturing or processing plant or facility. Material handling and storage equipment shall include aeration, dust control, cleaning, handling and other such

equipment that is used in a public grain warehouse or other commercial grain storage facility, whether used for grain handling, grain storage, grain refining or processing, or other grain treatment operation;

(ggg) all sales of tangible personal property and services purchased by or on behalf of the Kansas academy of science, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and used solely by such academy for the preparation, publication and dissemination of education materials;

(hhh) all sales of tangible personal property and services purchased by or on behalf of all domestic violence shelters that are member agencies of the Kansas coalition against sexual and domestic violence;

(iii) all sales of personal property and services purchased by an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and such personal property and services are used by any such organization in the collection, storage and distribution of food products to nonprofit organizations that distribute such food products to persons pursuant to a food distribution program on a charitable basis without fee or charge, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities used for the collection and storage of such food products for any such organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated

in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after July 1, 2005, but prior to the effective date of this act upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(jjj) all sales of dietary supplements dispensed pursuant to a prescription order by a licensed practitioner or a mid-level practitioner as defined by K.S.A. 65-1626, and amendments thereto. As used in this subsection, "dietary supplement" means any product, other than tobacco, intended to supplement the diet that: (1) Contains one or more of the following dietary ingredients: A vitamin, a mineral, an herb or other botanical, an amino acid, a dietary substance for use by humans to supplement the diet by increasing the total dietary intake or a concentrate, metabolite, constituent, extract or combination of any such ingredient; (2) is intended for ingestion in tablet, capsule, powder, softgel, gelcap or liquid form, or if not intended for ingestion, in such a form, is not represented as conventional food and is not represented for use as a sole item of a meal or of the diet; and (3) is required to be labeled as a dietary supplement, identifiable by the supplemental facts box found on the label and as required pursuant to 21 C.F.R. § 101.36;

(lll) all sales of tangible personal property and services purchased by special olympics Kansas, inc. for the purpose of providing year-round

sports training and athletic competition in a variety of olympic-type sports for individuals with intellectual disabilities by giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy and participate in a sharing of gifts, skills and friendship with their families, other special olympics athletes and the community, and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization;

(mmm) all sales of tangible personal property purchased by or on behalf of the Marillac center, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing psycho-social-biological and special education services to children, and all sales of any such property by or on behalf of such organization for such purpose;

(nnn) all sales of tangible personal property and services purchased by the west Sedgwick county-sunrise rotary club and sunrise charitable fund for the purpose of constructing a boundless playground which is an integrated, barrier free and developmentally advantageous play environment for children of all abilities and disabilities;

(ooo) all sales of tangible personal property by or on behalf of a public library serving the general public and supported in whole or in part with tax money or a not-for-profit organization whose purpose is to raise funds for or provide services or other benefits to any such public library;

(ppp) all sales of tangible personal property and services purchased by or on behalf of a homeless shelter that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal income tax code of 1986, and used by any such homeless shelter to provide emergency and transitional housing for individuals and families experiencing homelessness, and all sales of any such property by or on behalf of any such homeless shelter for any such purpose;

(qqq) all sales of tangible personal property and services purchased by TLC for children and families, inc., hereinafter referred to as TLC, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and such property and services are used for the purpose of providing emergency shelter and treatment for abused and neglected children as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of TLC for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for TLC for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by TLC. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equip-

ment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for TLC. When TLC contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to TLC a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, TLC shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(rrr) all sales of tangible personal property and services purchased by any county law library maintained pursuant to law and sales of tangible personal property and services purchased by an organization that would have been exempt from taxation under the provisions of this subsection if purchased directly by the county law library for the purpose of providing legal resources to attorneys, judges, students and the general public, and all sales of any such property by or on behalf of any such county law library;

(sss) all sales of tangible personal property and services purchased by catholic charities or youthville, hereinafter referred to as charitable family providers, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and

which such property and services are used for the purpose of providing emergency shelter and treatment for abused and neglected children as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of charitable family providers for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for charitable family providers for any such purpose which would be exempt from taxation under the provisions of this section if purchased directly by charitable family providers. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for charitable family providers. When charitable family providers contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to charitable family providers a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, charitable family providers shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;



(ttt) all sales of tangible personal property or services purchased by a contractor for a project for the purpose of restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility owned by a nonprofit museum that has been granted an exemption pursuant to subsection (qq), which such home or facility is located in a city that has been designated as a qualified hometown pursuant to the provisions of K.S.A. 75-5071 et seq., and amendments thereto, and which such project is related to the purposes of K.S.A. 75-5071 et seq., and amendments thereto, and that would be exempt from taxation under the provisions of this section if purchased directly by such nonprofit museum. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility for any such nonprofit museum. When any such nonprofit museum shall contract for the purpose of restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such nonprofit museum a sworn statement on a form to be provided by the director of taxation that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in a home or facility or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such nonprofit museum shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon

conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(uuu) all sales of tangible personal property and services purchased by Kansas children's service league, hereinafter referred to as KCSL, which is exempt from federal income taxation pursuant to section 501(c) (3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of providing for the prevention and treatment of child abuse and maltreatment as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of KCSL for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for KCSL for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by KCSL. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for KCSL. When KCSL contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to KCSL a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, KCSL shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate

is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(vvv) all sales of tangible personal property or services, including the renting and leasing of tangible personal property or services, purchased by jazz in the woods, inc., a Kansas corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing jazz in the woods, an event benefiting children-in-need and other nonprofit charities assisting such children, and all sales of any such property by or on behalf of such organization for such purpose;

(www) all sales of tangible personal property purchased by or on behalf of the Frontenac education foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing education support for students, and all sales of any such property by or on behalf of such organization for such purpose;

(xxx) all sales of personal property and services purchased by the booth theatre foundation, inc., an organization, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such personal property and services are used by any such organization in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling of the booth theatre, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling the booth theatre for such organization, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director

of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after January 1, 2007, but prior to the effective date of this act upon the gross receipts received from any sale which would have been exempted by the provisions of this subsection had such sale occurred after the effective date of this act shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(yyy) all sales of tangible personal property and services purchased by TLC charities foundation, inc., hereinafter referred to as TLC charities, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of encouraging private philanthropy to further the vision, values, and goals of TLC for children and families, inc.; and all sales of such property and services by or on behalf of TLC charities for any such purpose and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for TLC charities for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by TLC

charities. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for TLC charities. When TLC charities contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to TLC charities a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be incorporated into the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, TLC charities shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(zzz) all sales of tangible personal property purchased by the rotary club of shawnee foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, as amended, used for the purpose of providing contributions to community service organizations and scholarships;

(aaaa) all sales of personal property and services purchased by or on behalf of victory in the valley, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing a cancer support group and services for persons with cancer, and all sales of any such property by or on behalf of any such organization for any such purpose;

(bbbb) all sales of entry or participation fees, charges or tickets by Guadalupe health foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for such organization's annual fundraising event which purpose is to provide health care services for uninsured workers;

(cccc) all sales of tangible personal property or services purchased by or on behalf of wayside waifs, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing such organization's annual fundraiser, an event whose purpose is to support the care of homeless and abandoned animals, animal adoption efforts, education programs for children and efforts to reduce animal over-population and animal welfare services, and all sales of any such property, including entry or participation fees or charges, by or on behalf of such organization for such purpose;

(dddd) all sales of tangible personal property or services purchased by or on behalf of goodwill industries or Easter seals of Kansas, inc., both of which are exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing education, training and employment opportunities for people with disabilities and other barriers to employment;

(eeee) all sales of tangible personal property or services purchased by or on behalf of all American beef battalion, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of educating, promoting and participating as a contact group through the beef cattle industry in order to carry out such projects that provide support and morale to members of the United States armed forces and military services;

(ffff) all sales of tangible personal property and services purchased by sheltered living, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of providing residential and day services for people with developmental disabilities or intellectual disability, or both, and all sales of any such property by or on behalf of sheltered living, inc., for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of rehabilitating, constructing, maintaining, repairing, enlarging, furnishing or remodeling homes and facilities for sheltered living, inc., for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by sheltered living, inc. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such homes and facilities for sheltered living, inc. When sheltered living, inc., contracts

for the purpose of rehabilitating, constructing, maintaining, repairing, enlarging, furnishing or remodeling such homes and facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to sheltered living, inc., a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, sheltered living, inc., shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(gggg) all sales of game birds for which the primary purpose is use in hunting;

(hhhh) all sales of tangible personal property or services purchased on or after July 1, 2014, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business identified under the North American industry classification system (NAICS) subsectors 1123, 1124, 112112, 112120 or 112210, and the sale and installation of machinery and equipment purchased for installation at any such business. The exemption provided in this subsection shall not apply to projects that have actual total costs less than \$50,000. When a person contracts for the construction, reconstruction, enlargement or remodeling of any such business, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may



purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to the owner of the business a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor of the contractor, who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(iiii) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for Wichita children's home for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by Wichita children's home. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for Wichita children's home. When Wichita children's home contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to Wichita children's home a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the

close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, Wichita children's home shall be liable for the tax on all materials purchased for the project, and upon payment, it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(jjjj) all sales of tangible personal property or services purchased by or on behalf of the beacon, inc., that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing those desiring help with food, shelter, clothing and other necessities of life during times of special need;

(kkkk) all sales of tangible personal property and services purchased by or on behalf of reaching out from within, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of sponsoring self-help programs for incarcerated persons that will enable such incarcerated persons to become role models for non-violence while in correctional facilities and productive family members and citizens upon return to the community;

(llll) all sales of tangible personal property and services purchased by Gove county healthcare endowment foundation, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of constructing and equipping an airport in Quinter, Kansas, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing and equipping an airport in Quinter, Kansas, for such organization, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing or equipping of facilities for such organization. When such organization shall contract for the purpose of constructing or equipping an airport in Quinter, Kansas, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such organiza-

tion concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation no later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. The provisions of this subsection shall expire and have no effect on and after July 1, 2019;

(mmmm) all sales of gold or silver coins; and palladium, platinum, gold or silver bullion. For the purposes of this subsection, “bullion” means bars, ingots or commemorative medallions of gold, silver, platinum, palladium, or a combination thereof, for which the value of the metal depends on its content and not the form;

(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;

(oooo) all sales of tangible personal property or services purchased for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a qualified business facility by a qualified firm or qualified supplier that meets the requirements established in K.S.A. 2023 Supp. 74-50,312 and 74-50,319, and amendments thereto, and that has been approved for a project exemption certificate by the secretary of commerce, and the sale and installation of machinery and equipment purchased by such qualified firm or qualified supplier for installation at any

such qualified business facility. When a person shall contract for the construction, reconstruction, enlargement or remodeling of any such qualified business facility, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to the owner of the qualified firm or qualified supplier a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. As used in this subsection, “qualified business facility,” “qualified firm” and “qualified supplier” mean the same as defined in K.S.A. 2023 Supp. 74-50,311, and amendments thereto;

(pppp) (1) all sales of tangible personal property or services purchased by a not-for-profit corporation that is designated as an area agency on aging by the secretary for aging and disabilities services and is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code for the purpose of coordinating and providing seniors and those living with disabilities with services that promote person-centered care, including home-delivered meals, congregate meal settings, long-term case management, transportation, information, assistance and other preventative and intervention services to help service recipients remain in their homes and communities or for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for such area agency on aging; and

(2) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for an area agency on aging that would be exempt from taxation under the provisions of this section if purchased directly by such area agency on aging. Nothing in this paragraph shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnish-

ing or remodeling facilities for an area agency on aging. When an area agency on aging contracts for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and such contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such area agency on aging a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the area agency on aging concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof, the area agency on aging may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(qqqq) all sales of tangible personal property or services purchased by Kansas suicide prevention HQ, inc., 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 bringing suicide prevention training and awareness to communities across the state;

(rrrr) all sales of the services of slaughtering, butchering, custom cutting, dressing, processing and packaging of an animal for human consumption when the animal is delivered or furnished by a customer that owns the animal and such meat or poultry is for use or consumption by such customer;

(ssss) all sales of tangible personal property or services purchased by or on behalf of doorstep inc., 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 short-term emergency aid to families and individuals in need, including assistance with food, clothing, rent, prescription medications, transportation and utilities, and providing information on services to promote long-term self-sufficiency;

(tttt) on and after January 1, 2024, all sales of tangible personal property or services purchased by exploration place, inc., an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and which such property and services are used for the purpose of constructing, remodeling, furnishing or equipping a riverfront amphitheater, a destination playscape, an education center and indoor renovations at exploration place in Wichita, Kansas, all sales of tangible personal property or services purchased by Kansas children's discovery center inc. in Topeka, Kansas, and which such property and services are used for the purpose of constructing, remodeling, furnishing or equipping projects that include indoor-outdoor classrooms, an expanded multi-media gallery, a workshop and loading dock and safety upgrades such as a tornado shelter, lactation room, first aid room and sensory room and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, remodeling, furnishing or equipping such projects, for such organizations, that would be exempt from taxation under the provisions of this section if purchased directly by such organizations. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, remodeling, furnishing or equipping of facilities for such organization. When such organization shall contract for the purpose of constructing, remodeling, furnishing or equipping such projects, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such organization a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation no later than the 20th day of the month following the close of the month in which

it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization shall be liable for tax on all materials purchased for the project, and upon payment thereof may recover the same from the contractor together with reasonable attorney fees. Any contractor or agent, employee or subcontractor thereof, who purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after January 1, 2024, but prior to the effective date of this act, upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee. The provisions of this subsection shall expire and have no effect on and after December 31, 2030;

(uuuu) (1) (A) all sales of equipment, machinery, software, ancillary components, appurtenances, accessories or other infrastructure purchased for use in the provision of communications services; and

(B) all services purchased by a provider in the provision of the communications service used in the repair, maintenance or installation in such communications service.

(2) As used in this subsection:

(A) "Communications service" means internet access service, telecommunications service, video service or any combination thereof.

(B) "Equipment, machinery, software, ancillary components, appurtenances, accessories or other infrastructure" includes, but is not limited to:

(i) Wires, cables, fiber, conduits, antennas, poles, switches, routers, amplifiers, rectifiers, repeaters, receivers, multiplexers, duplexers, transmitters, circuit cards, insulating and protective materials and cases, power equipment, backup power equipment, diagnostic equipment, storage devices, modems, cable modem termination systems and servers;

(ii) other general central office or headend equipment, such as channel cards, frames and cabinets;

(iii) equipment used in successor technologies, including items used to monitor, test, maintain, enable or facilitate qualifying equipment, machinery, software, ancillary components, appurtenances and accessories; and



(iv) other infrastructure that is used in whole or in part to provide communications services, including broadcasting, distributing, sending, receiving, storing, transmitting, retransmitting, amplifying, switching, providing connectivity for or routing communications services.

(C) “Internet access service” means the same as internet access as defined in section 1105 of the internet tax freedom act amendments of 2007, public law 110-108.

(D) “Provider” means a person or entity that sells communications service, including an affiliate or subsidiary.

(E) “Telecommunications service” means the same as defined in K.S.A. 79-3602, and amendments thereto.

(F) “Video service” means the same as defined in K.S.A. 12-2022, and amendments thereto.

(3) The provisions of this subsection shall expire and have no effect on and after July 1, 2029;~~and~~

(vvv) (1) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a building that is operated by, or is intended to be operated by, the Kansas fairgrounds foundation, a not-for-profit corporation exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and located on the grounds of the Kansas state fair, and such tangible personal property would be exempt from taxation under the provisions of this paragraph if purchased directly by such eligible not-for-profit corporation. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a building for such eligible not-for-profit corporation. When such eligible not-for-profit corporation contracts for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a building, such corporation shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and such contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering such purchases bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such eligible not-for-profit corporation a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorpo-

rated in the building or returned for credit, the contractor shall report and pay the sales or compensating tax to the director of taxation not later than the 20<sup>th</sup> day of the month following the close of the month in which it is determined that such materials will not be used for the purpose for which such certificate was issued. The eligible not-for-profit corporation concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof, the eligible not-for-profit corporation may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto.

(2) Sales tax paid on and after May 19, 2023, but prior to the effective date of this act upon the gross receipts received from any sale which would have been exempted by the provisions of this subsection had such sale occurred after the effective date of this act shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee; and

*(www) (1) All sales of tangible personal property or services purchased by a pregnancy resource center or residential maternity facility.*

*(2) As used in this subsection, "pregnancy resource center" or "residential maternity facility" means an organization that is:*

*(A) Exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;*

*(B) a nonprofit organization organized under the laws of this state; and*

*(C) a pregnancy resource center or residential maternity facility that:*

*(i) Maintains a dedicated phone number for clients;*

*(ii) maintains in this state its primary physical office, clinic or residential home that is open for clients for a minimum of 20 hours per week, excluding state holidays;*

*(iii) offers services, at no cost to the client, for the express purpose of providing assistance to women in order to carry their pregnancy to term, encourage parenting or adoption, prevent abortion and promote healthy childbirth; and*

*(iv) utilizes trained healthcare providers, as defined by section 8 of 2024 House Bill No. 2465, and amendments thereto, to perform any available medical procedures.*

Sec. 16. K.S.A. 17-12a412, as amended by section 1 of 2024 Senate Bill No. 405, 17-12a412, as amended by section 15 of 2024 House Bill No. 2562, 44-706, as amended by section 12 of 2024 House Bill No. 2760, 44-706, as amended by section 4 of 2024 House Bill No. 2570, 65-2401, as amended by section 1 of 2023 House Bill No. 2358, 65-2401, as amended by section 51 of 2024 Senate Bill No. 491, 73-1210a, as amended by section 27 of 2024 House Bill No. 2760, and 73-1210a, as amended by section 63 of 2024 Senate Bill No. 491, and K.S.A. 2023 Supp. 38-2203, as amended by section 3 of 2024 House Bill No. 2536, 38-2203a, 38-2212, as amended by section 8 of 2023 Senate Bill No. 115, 38-2212, as amended by section 1 of 2024 House Bill No. 2628, 38-2243, 38-2243a, 65-536, 65-536a, 65-5808, 65-5808a, 65-6129, as amended by section 21 of 2024 House Bill No. 2760, 65-6129, as amended by section 62 of 2024 Senate Bill No. 491, 75-5665a, 79-32,117, as amended by section 2 of 2024 Senate Bill No. 360, 79-32,117, as amended by section 18 of 2024 Senate Bill No. 410, 79-32,117, as amended by section 9 of 2024 House Bill No. 2465, 79-3606, as amended by section 5 of 2023 House Bill No. 2098, and 79-3606, as amended by section 11 of 2024 House Bill No. 2465, are hereby repealed.

Sec. 17. On and after January 1, 2025, K.S.A. 9-508, as amended by section 11 of 2024 Senate Bill No. 491, 9-509, as amended by section 12 of 2024 Senate Bill No. 491, 9-513e, as amended by section 13 of 2024 Senate Bill No. 491, 9-2201, as amended by section 16 of 2024 Senate Bill No. 491, 9-2201, as amended by section 17 of 2024 House Bill No. 2247, 9-2209, as amended by section 17 of 2024 Senate Bill No. 491, 9-2209, as amended by section 21 of 2024 House Bill No. 2247, 16a-6-104, as amended by section 22 of 2024 Senate Bill No. 491, 16a-6-104, as amended by section 104 of 2024 House Bill No. 2247, are hereby repealed.

Sec. 18. This act shall take effect and be in force from and after its publication in the statute book.

Approved May 9, 2024.

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## CHAPTER 101

## SENATE BILL No. 500

AN ACT concerning drivers' licenses; relating to failure to comply with a traffic citation; authorizing certain individuals to be eligible for restricted driving privileges; permitting individuals with restricted driving privileges to drive to and from dropping off or picking up children from school or child care, to and from purchasing groceries or fuel and to and from religious worship services; amending K.S.A. 8-286 and 8-2110 and repealing the existing sections.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. K.S.A. 8-286 is hereby amended to read as follows: 8-286. Whenever the files and records of the division shall disclose that the record of convictions of any person is such that the person is an habitual violator, as prescribed by K.S.A. 8-285, and amendments thereto, the division promptly shall revoke the person's driving privileges for a period of three years, except as allowed under ~~subsection (d)(4) of K.S.A. 8-235(d)~~ (3) and 8-2110, and amendments thereto.

Sec. 2. K.S.A. 8-2110 is hereby amended to read as follows: 8-2110. (a) Failure to comply with a traffic citation means failure either to: (1) Appear before any district or municipal court in response to a traffic citation and pay ~~in full~~ any fine and court costs imposed *as ordered by the court*; or (2) otherwise comply with a traffic citation as provided in K.S.A. 8-2118, and amendments thereto. Failure to comply with a traffic citation is a misdemeanor, regardless of the disposition of the charge for which such citation was originally issued.

(b) (1) (A) In addition to penalties of law applicable under subsection (a), when a person fails to comply with a traffic citation, except for ~~illegal parking, standing or stopping any violations provided in subparagraph (C)~~, the district or municipal court in which the person should have complied with the citation shall mail notice to the person that if the person does not appear in district or municipal court or pay ~~all~~ fines, court costs and any penalties *as ordered by the court* within 30 days from the date of mailing notice, the division of vehicles will be notified to suspend the person's driving privileges *unless such person is eligible for restricted driving privileges pursuant to subparagraph (B). If the person is eligible for restricted driving privileges, the division of vehicles shall restrict such person's driving privileges pursuant to the terms set forth in subparagraph (B).* The district or municipal court may charge an additional fee of \$5 for mailing such notice. Upon the person's failure to comply within such 30 days of mailing notice, the district or municipal court shall electronically notify the division of vehicles *unless the district or municipal court has determined pursuant to a written order that the person shall fulfill any requirements set forth by the court prior to the suspension. Failure to abide by the terms of the order shall*

result in the court notifying the division of vehicles that the person's license shall be suspended for the failure to comply with a traffic citation. Upon receipt of a report of a failure to comply with a traffic citation under this subsection, pursuant to K.S.A. 8-255, and amendments thereto, the division of vehicles shall notify the violator and suspend the license of the violator until satisfactory evidence of *substantial* compliance with the terms of the traffic citation has been furnished to the informing court *unless such person is eligible for restricted driving privileges pursuant to subparagraph (B)*. *If the person is eligible for restricted driving privileges, the division of vehicles shall notify the violator that the person's driving privileges are restricted pursuant to the terms set forth in subparagraph (B)*. When the court determines the person ~~has complied~~ *is in substantial compliance* with the terms of the traffic citation, the court shall immediately electronically notify the division of vehicles of such compliance. Upon receipt of notification of such compliance from the informing court, the division of vehicles shall terminate the restriction, suspension or suspension action.

(B) (i) *When restricted driving privileges are approved pursuant to this subsection, the person's driving privileges shall be restricted to driving only under the following circumstances:*

(a) *In going to or returning from the person's place of employment or schooling;*

(b) *in the course of the person's employment;*

(c) *in going to or returning from an appointment with a healthcare provider or during a medical emergency;*

(d) *in going to and returning from probation or parole meetings, drug or alcohol counseling or any place the person is required to go by a court;*

(e) *in going to or returning from dropping off or picking up one or more children from school or child care;*

(f) *in going to or returning from purchasing groceries or fuel for their vehicle; and*

(g) *in going to or returning from any religious worship service held by a religious organization.*

(ii) *A person shall not qualify for restricted driving privileges pursuant to this subparagraph if such person has been convicted for driving with a canceled, suspended or revoked license more than three times or if such person is suspended for reasons other than a failure to comply with a traffic citation at the time of application. Restricted driving privileges approved pursuant to this subparagraph shall remain in effect for the lesser of time of either:*

(a) *60 days from the date that the division of vehicles mails notice to the person of the restricted driving privileges;*

(b) *the person enters into an agreement with the court regarding the person's failure to comply; or*

(c) *the rescission of the restricted driving privileges by the division of vehicles.*

(iii) *The division shall rescind restricted driving privileges for any person authorized pursuant to this subparagraph if the person is found guilty of:*

(a) *A violation resulting in a license suspension, revocation or cancellation for reasons other than failure to comply with a traffic citation; or*

(b) *operating a motor vehicle in violation of restrictions provided in clause (i) two or more times.*

(iv) *A person operating a motor vehicle in violation of restrictions provided in clause (i) shall be guilty of operating a vehicle in violation of restrictions as provided in K.S.A. 8-291, and amendments thereto.*

(C) (i) *Violations of the following sections or violations of substantially similar offenses under a city ordinance shall not provide the basis for a violation of this section: K.S.A. 8-1513, 8-1532, 8-1534, 8-1536, 8-1537, 8-1538, 8-1543, 8-1569, 8-1571, 8-1572, 8-1573, 8-1578, 8-1578a, 8-1583, 8-1585, 8-1586, 8-1588, 8-1589, 8-1590, 8-1591, 8-1592, 8-15,102, 8-15,108, 8-15,113, 8-1744, 21-5607, 21-5810, 21-5815, 21-5816, 21-5817, 21-6203, 41-715, 41-727, 66-1330, 68-2106, 75-4510a and 79-34,112, and amendments thereto.*

(ii) *The provisions of this subparagraph shall be construed and applied retroactively. A person may petition the district or municipal court in which the person should have complied with the citation that led to a prior violation of this section. If the court determines that the person committed an offense that does not provide the basis for a violation of this section, as amended by this act, the court shall immediately electronically notify the division of vehicles. Upon receipt of such notification from the informing court, the division of vehicles shall terminate any restriction, suspension or suspension action that resulted from the prior violation of this section.*

(2) (A) *In lieu of suspension under paragraph (1), the driver may submit to the division of vehicles a written request for restricted driving privileges. The driver may apply and be eligible for restricted driving privileges pursuant to this paragraph if such driver has previously been approved for restricted driving privileges pursuant to paragraph (1).*

(B) (i) *A person whose driving privileges have been revoked solely for driving a motor vehicle on any highway as defined in K.S.A. 8-1424, and amendments thereto, of this state at a time when such person's privilege to do so was canceled, suspended or revoked for failure to comply with a traffic citation pursuant to this section may submit to the division of vehicles a written request for restricted driving privileges. A person shall not qualify for restricted driving privileges pursuant to this section if such person has been convicted for driving with a canceled, suspended or*

*revoked license more than three times or if such person is suspended for reasons other than a failure to comply with a traffic citation at the time of application. Restricted driving privileges approved pursuant to this subparagraph shall remain in effect unless otherwise rescinded for the lesser of time of either:*

*(a) The remainder of the period of time that such person's driving privileges are revoked; or*

*(b) three years from the date when the restricted driving privileges were approved.*

*(ii) The division shall rescind restricted driving privileges for any person authorized pursuant to this subparagraph if the person is found guilty of a violation resulting in a license suspension, revocation or cancellation for reasons other than failure to comply with a traffic citation.*

*(iii) A person operating a motor vehicle in violation of restrictions provided in subparagraph (D) shall be guilty of operating a vehicle in violation of restrictions as provided in K.S.A. 8-291, and amendments thereto.*

(C) A person whose driver's license has expired during the period when such person's driver's license has been suspended for failure to pay fines for traffic citations, the driver may submit to the division of vehicles a written request for restricted driving privileges. An ~~individual~~ person shall not qualify for restricted driving privileges pursuant to this section unless the following conditions are met:

(i) The suspended license that expired was issued by the division of vehicles;

(ii) the suspended license resulted from the individual's failure to comply with a traffic citation pursuant to subsection (b)(1); and

(iii) the traffic citation that resulted in the failure to comply pursuant to subsection (b)(1) was issued in this state.

~~(C)(D)~~ Upon review and approval of the driver's eligibility, the driving privileges will be restricted by the division of vehicles ~~for a period up to one year or~~ until the terms of the traffic citation have been *substantially* complied with and the court shall immediately electronically notify the division of vehicles of such compliance. If the driver fails to *substantially* comply with the traffic citation ~~within the one year restricted period~~, the driving privileges will be suspended by the division of vehicles until the court determines the person has *substantially* complied with the terms of the traffic citation and the court shall immediately electronically notify the division of vehicles of such *substantial* compliance. Upon receipt of notification of such compliance from the informing court, the division of vehicles shall terminate the suspension action. When restricted driving privileges are approved pursuant to this section, the person's driving privileges shall be restricted to driving only under the following circumstances:



- (i) In going to or returning from the person's place of employment or schooling;
- (ii) in the course of the person's employment;
- (iii) in going to or returning from an appointment with a health care provider or during a medical emergency; ~~and~~
- (iv) in going to and returning from probation or parole meetings, drug or alcohol counseling or any place the person is required to go by a court;
- (v) *in going to or returning from dropping off or picking up one or more children from school or child care;*
- (vi) *in going to or returning from purchasing groceries or fuel for their vehicle; and*
- (vii) *in going to or returning from any religious worship service held by a religious organization.*

(c) ~~On and after July 1, 2018,~~ Except as provided in subsection (d), when the district or municipal court notifies the division of vehicles of a failure to comply with a traffic citation pursuant to subsection (b), the court shall assess a reinstatement fee of \$100 ~~for each charge on which the person failed to make satisfaction regardless of the disposition of the charge for which such citation was originally issued and regardless of any application for restricted driving privileges.~~ Such reinstatement fee shall be in addition to any fine, restricted driving privilege application fee, district or municipal court costs and other penalties. The court shall remit all reinstatement fees to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury and shall credit the first \$15 of such reinstatement fee to the state general fund and of the remaining amount, 29.41% of such moneys to the division of vehicles operating fund, 22.06% to the community alcoholism and intoxication programs fund created by K.S.A. 41-1126, and amendments thereto, 7.36% to the juvenile alternatives to detention fund created by K.S.A. 79-4803, and amendments thereto, and 41.17% to the state general fund.

(d) The district court or municipal court shall waive the reinstatement fee provided for in subsection (c), if the failure to comply with a traffic citation was the result of such person enlisting in or being drafted into the armed services of the United States, being called into service as a member of a reserve component of the military service of the United States, or volunteering for such active duty, or being called into service as a member of the state of Kansas national guard, or volunteering for such active duty, and being absent from Kansas because of such military service.

(e) (1) A person who is assessed a reinstatement fee pursuant to subsection (c) may petition the court that assessed the fee at any time to waive payment of the fee, any additional charge imposed pursuant to subsection

(f), or any portion thereof. If it appears to the satisfaction of the court that payment of the amount due will impose manifest hardship on the person or the person's immediate family, the court may waive payment of all or part of the amount due or modify the method of payment.

(2) A person who is assessed a fine or court costs for a traffic citation may petition the court that assessed the fine or costs at any time to waive payment of the fine or costs, or any portion thereof. If it appears to the satisfaction of the court that payment of the amount due will impose manifest hardship on the person or the person's immediate family, the court may waive payment of all or part of the amount due or modify the method of payment.

(3) *The clerk of the district court and the clerk of the municipal court shall make forms available to any person seeking to petition the court to waive or reduce traffic fines, court costs or reinstatement fees.*

(f) Except as provided further, the reinstatement fee established in this section shall be the only fee collected or moneys in the nature of a fee collected for such reinstatement. Such fee shall only be established by an act of the legislature and no other authority is established by law or otherwise to collect a fee. On and after July 1, 2019, through June 30, 2025, the supreme court may impose an additional charge, not to exceed \$22 per reinstatement fee, to fund the costs of non-judicial personnel.

(g) (1) *Prior to issuing an order pursuant to this section that notifies the division of vehicles to restrict or suspend a person's driving privileges, the court shall consider:*

(A) *Waiver or reduction of fees, fines and court costs and allowing for payment plans for any fees, fines and court costs; and*

(B) *alternative requirements in lieu of restriction or suspension of driving privileges, including, but not limited to, alcohol or drug treatment or community service.*

(2) *Nothing in this subsection shall be construed to require the court to make written findings or written payment plan orders.*

(h) (1) *Any conviction for a failure to comply pursuant to this section shall not be considered by the district or municipal court or the division of vehicles in determining suspended or restricted driving privileges if such conviction is more than five years old.*

(2) *After the expiration of five years from the date of conviction, the division shall notify by mail any persons whose driving privileges were suspended or restricted and have not since been restored. The division shall notify the person that the person may be eligible for driving privileges as a result of the expiration of the five years from the conviction for the failure to comply.*

(3) *The provisions of this subsection shall be construed and applied retroactively.*

(i) *As used in this section, “substantial compliance” or “substantially complied” means the person has followed the orders of the court involving payments of fines, court costs and any penalties and has not failed substantially in making payments or satisfying the terms of the court order.*

Sec. 3. K.S.A. 8-286 and 8-2110 are hereby repealed.

Sec. 4. This act shall take effect and be in force from and after January 1, 2025, and its publication in the statute book.

Approved May 10, 2024.

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## CHAPTER 102

## House Substitute for SENATE BILL No. 420

AN ACT concerning children and minors; relating to juvenile offenders; authorizing the secretary of corrections to allow juvenile offenders to leave a juvenile correctional facility for certain types of programming and educational activities; amending K.S.A. 75-7062 and repealing the existing section.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. K.S.A. 75-7062 is hereby amended to read as follows: 75-7062. (a) All jurisdiction, powers, functions and duties relating to juvenile correctional facilities and institutions as defined in K.S.A. 38-2302, and amendments thereto, are conferred and imposed upon the secretary of corrections to be administered within the department of corrections as provided by K.S.A. 75-7057 through 75-7071, and amendments thereto.

(b) The secretary of corrections may adopt rules and regulations for the government, regulation and operation of such institutions. The secretary of corrections may adopt rules and regulations relating to all persons admitted to such ~~institutions~~ facilities.

(c) The secretary of corrections may enter into an educational services contract with a unified school district, another public educational services provider or a private educational services provider for ~~an institution~~ a facility pursuant to competitive bids or by negotiation as determined by the secretary of corrections. Each such educational services contract is exempt from the competitive bid requirements of K.S.A. 75-3739, and amendments thereto.

(d) The secretary of corrections shall not issue a pass, furlough or leave to any juvenile placed in ~~an institution~~ except as a facility unless needed for such juvenile to obtain medical services or to reintegrate such juvenile into the community. If any juvenile is issued a pass, furlough or leave, such juvenile shall be accompanied by a staff member or other designated adult *unless the juvenile meets the appropriate classification as defined by policies and procedures adopted by the department. The secretary of corrections is authorized to establish a work release program or an educational release program for juveniles. If the secretary or the secretary's designee finds that a juvenile meets the criteria for such release programs and is capable of receiving substantial benefit from educational or vocational programs that are not available within the facility, the juvenile may attend such release programs outside of the facility. The secretary shall develop policies and procedures to ensure adequate oversight, supervision and accountability of the juvenile, including communication with community providers related to the juvenile.*

(e) The secretary of corrections shall implement an ~~institutional~~ facility security plan designed to prevent escapes and to prohibit contraband

and unauthorized access to the ~~institution~~ *facility* and, within the limits of appropriations, construct perimeter fencing as required by the ~~institutional facility~~ security plan.

(f) The secretary of corrections, by rules and regulations, shall establish a rigid grooming code and shall issue uniforms to juvenile offenders ~~in an institution~~ *a facility*.

(g) The Larned juvenile correctional facility shall be under the supervision and control of the secretary of corrections in accordance with K.S.A. 76-3203, and amendments thereto.

(h) The Kansas juvenile correctional complex shall be under the supervision and control of the secretary of corrections in accordance with K.S.A. 76-3203, and amendments thereto.

(i) The department of corrections shall be the successor in every way to the jurisdiction, powers, duties, and functions of the juvenile justice authority pertaining to the programs and operation of juvenile correctional facilities and institutions. Every act performed in the exercise of such transferred powers, duties, and functions by or under the authority of the department of corrections shall be deemed to have the same force and effect as if performed by the juvenile justice authority in which such powers, duties, and functions were vested prior to ~~the effective date of K.S.A. 75-7057 through 75-7071, and amendments thereto~~ *July 1, 2013*.

Sec. 2. K.S.A. 75-7062 is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.

Approved May 10, 2024.

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## CHAPTER 103

## HOUSE BILL No. 2784

AN ACT concerning health and healthcare; relating to licensure and certification of certain care facilities and providers of disability and mental health services; prohibiting the state fire marshal and the marshal's representatives from wearing or operating a body camera during an on-site inspection at a licensed facility; transferring authority for certification of continuing care retirement communities from the Kansas insurance department to the Kansas department for aging and disability services; authorizing the department to condition or restrict a license of a provider of disability services; granting the secretary of aging and disability services authority to grant regulation waivers unrelated to health and safety; adding a definition for a day service provider; authorizing correction orders and civil fines to be appealed to the secretary of aging and disability services; providing for certification of certified community behavioral health clinics; permitting certification renewal of programs and treatments that have previously been certified or accredited; amending K.S.A. 39-923, 39-2004, 39-2009, 39-2013, 39-2016, 39-2019, 40-2231, 40-2232, 40-2233, 40-2234, 40-2235 and 40-2238 and K.S.A. 2023 Supp. 39-936 and repealing the existing sections.

*Be it enacted by the Legislature of the State of Kansas:*

New Section 1. (a) The state fire marshal and any of the marshal's representatives shall not wear or operate a body camera or other audio or video recording device during an on-site inspection of a licensed care facility or community-based locations where individuals with intellectual and developmental disabilities receive individually planned habilitation services as provided in K.S.A. 39-1804, and amendments thereto.

(b) As used in this section:

(1) "Body camera" means the same as defined in K.S.A. 45-254, and amendments thereto; and

(2) "licensed care facility" includes a child care facility as defined in K.S.A. 65-503, and amendments thereto, a qualified residential treatment program as defined in K.S.A. 38-2202, and amendments thereto, a psychiatric residential treatment facility as defined in K.S.A. 39-2002, and amendments thereto, a secure facility as defined in K.S.A. 38-2202, and amendments thereto, a shelter facility as defined in K.S.A. 38-2202, and amendments thereto, a youth residential facility as defined in K.S.A. 38-2202, and amendments thereto, an adult care home as defined in K.S.A. 39-923, and amendments thereto, and a medical care facility as defined in K.S.A. 65-425, and amendments thereto, except that "licensed care facility" includes a hospice that is certified to participate in the medicare program under 42 C.F.R. § 418.1 et seq.

Sec. 2. K.S.A. 39-923 is hereby amended to read as follows: 39-923. (a) As used in this act:

(1) "Adult care home" means any nursing facility, nursing facility for mental health, intermediate care facility for people with intellectual disability, assisted living facility, residential healthcare facility, home plus,

boarding care home and adult day care facility<sup>s</sup>, all of which are classifications of adult care homes and are required to be licensed by the secretary for aging and disability services.

(2) “Nursing facility” means any place or facility operating 24 hours a day, seven days a week, caring for six or more individuals not related within the third degree of relationship to the administrator or owner by blood or marriage and who, due to functional impairments, need skilled nursing care to compensate for activities of daily living limitations.

(3) “Nursing facility for mental health” means any place or facility operating 24 hours a day, seven days a week, caring for six or more individuals not related within the third degree of relationship to the administrator or owner by blood or marriage and who, due to functional impairments, need skilled nursing care and special mental health services to compensate for activities of daily living limitations.

(4) “Intermediate care facility for people with intellectual disability” means any place or facility operating 24 hours a day, seven days a week, caring for four or more individuals not related within the third degree of relationship to the administrator or owner by blood or marriage and who, due to functional impairments caused by intellectual disability or related conditions, need services to compensate for activities of daily living limitations.

(5) “Assisted living facility” means any place or facility caring for six or more individuals not related within the third degree of relationship to the administrator, operator or owner by blood or marriage and who, by choice or due to functional impairments, may need personal care and ~~may need~~ supervised nursing care to compensate for activities of daily living limitations and in which the place or facility includes apartments for residents and provides or coordinates a range of services including personal care or supervised nursing care available 24 hours a day, seven days a week, for the support of resident independence. The provision of skilled nursing procedures to a resident in an assisted living facility is not prohibited by this act. Generally, the skilled services provided in an assisted living facility shall be provided on an intermittent or limited term basis, or if limited in scope, a regular basis.

(6) “Residential healthcare facility” means any place or facility, or a contiguous portion of a place or facility, caring for six or more individuals not related within the third degree of relationship to the administrator, operator or owner by blood or marriage and who, by choice or due to functional impairments, may need personal care and ~~may need~~ supervised nursing care to compensate for activities of daily living limitations and ~~in which the~~ *where such* place or facility includes individual living units and provides or coordinates personal care or supervised nursing care available ~~on a 24-hour 24 hours a day, seven days a week basis seven days a week~~ for the support of resident independence. The provision of skilled



nursing procedures to a resident in a residential healthcare facility is not prohibited by this act. Generally, the skilled services provided in a residential healthcare facility shall be provided on an intermittent or limited term basis, or if limited in scope, a regular basis.

(7) “Home plus” means any residence or facility caring for not more than 12 individuals not related within the third degree of relationship to the operator or owner by blood or marriage unless the resident in need of care is approved for placement by the secretary for children and families, and who, due to functional impairment, needs personal care and may need supervised nursing care to compensate for activities of daily living limitations. The level of care provided to residents shall be determined by preparation of the staff and rules and regulations developed by the Kansas department for aging and disability services. An adult care home may convert a portion of one wing of the facility to a not less than five-bed ~~and but~~ not more than 12-bed home plus facility ~~provided that if the home plus facility remains separate from the adult care home, and each facility must remain~~ *remains* contiguous. Any home plus that provides care for more than eight individuals after the effective date of this act shall adjust staffing personnel and resources as necessary to meet residents’ needs in order to maintain the current level of nursing care standards. Personnel of any home plus who provide services for residents with dementia shall be required to take annual dementia care training.

(8) “Boarding care home” means any place or facility operating 24 hours a day, seven days a week, caring for not more than 10 individuals not related within the third degree of relationship to the operator or owner by blood or marriage and who, due to functional impairment, need supervision of activities of daily living but who are ambulatory and essentially capable of managing their own care and affairs.

(9) *“Continuing care retirement community” means any place or facility that combines a range of housing and services to encompass the continuum of aging care needs provided at an independent living facility, an assisted living facility, a residential healthcare facility, home plus or a skilled nursing care facility within a single place or facility to avoid the need for residents to relocate to a separate place or facility. The provision of community care includes the multiple levels of care provided as part of a continuing care retirement community.*

(10) “Adult day care” means any place or facility operating less than 24 hours a day caring for individuals not related within the third degree of relationship to the operator or owner by blood or marriage and who, due to functional impairment, need supervision of or assistance with activities of daily living.

~~(10)~~(11) “Place or facility” means a building or any one or more complete floors of a building, or any one or more complete wings of

a building, or any one or more complete wings and one or more complete floors of a building, ~~and the term. “Place or facility” may include~~ *includes* multiple buildings.

~~(11)~~(12) “Skilled nursing care” means services performed by or under the immediate supervision of a registered professional nurse and additional licensed nursing personnel. Skilled nursing includes administration of medications and treatments as prescribed by a licensed physician or dentist; and other nursing functions that require substantial nursing judgment and skill based on the knowledge and application of scientific principles.

~~(12)~~(13) “Supervised nursing care” means services provided by or under the guidance of a licensed nurse with initial direction for nursing procedures and periodic inspection of the actual act of accomplishing the procedures; administration of medications and treatments as prescribed by a licensed physician or dentist and assistance of residents with the performance of activities of daily living.

~~(13)~~(14) “Resident” means all individuals kept, cared for, treated, boarded or otherwise accommodated in any adult care home.

~~(14)~~(15) “Person” means any individual, firm, partnership, corporation, company, association or joint-stock association, and the legal successor thereof.

~~(15)~~(16) “Operate an adult care home” means to own, lease, sublease, establish, maintain, conduct the affairs of or manage an adult care home, except that for the purposes of this definition ~~the word~~ *words* “own” and ~~the word~~ “lease” ~~shall do~~ not include hospital districts, cities and counties that hold title to an adult care home purchased or constructed through the sale of bonds.

~~(16)~~(17) “Licensing agency” means the secretary for aging and disability services.

~~(17)~~(18) “Skilled nursing home” means a nursing facility.

~~(18)~~(19) “Intermediate nursing care home” means a nursing facility.

~~(19)~~(20) “Apartment” means a private unit that includes, but is not limited to, a toilet room with bathing facilities, a kitchen, sleeping, living and storage area and a lockable door.

~~(20)~~(21) “Individual living unit” means a private unit that includes, but is not limited to, a toilet room with bathing facilities, sleeping, living and storage area and a lockable door.

~~(21)~~(22) “Operator” means an individual registered pursuant to the operator registration act, K.S.A. 39-973 et seq., and amendments thereto, who may be appointed by a licensee to have the authority and responsibility to oversee an assisted living facility or residential healthcare facility with fewer than 61 residents, a home plus or adult day care facility.

~~(22)~~(23) “Activities of daily living” means those personal, functional activities required by an individual for continued well-being, including,

but not limited to, eating, nutrition, dressing, personal hygiene, mobility and toileting.

~~(23)~~(24) “Personal care” means care provided by staff to assist an individual with, or to perform activities of daily living.

~~(24)~~(25) “Functional impairment” means an individual has experienced a decline in physical, mental and psychosocial well-being and, as a result, is unable to compensate for the effects of the decline.

~~(25)~~(26) “Kitchen” means a food preparation area that includes a sink, refrigerator and a microwave oven or stove.

~~(26)~~(27) ~~The term~~ “Intermediate personal care home” for purposes of those individuals applying for or receiving veterans’ benefits means residential healthcare facility.

~~(27)~~(28) “Paid nutrition assistant” means an individual who is paid to feed residents of an adult care home, or who is used under an arrangement with another agency or organization, who is trained by a person meeting nurse aide instructor qualifications as prescribed by 42 C.F.R. § 483.152, 42 C.F.R. § 483.160 and 42 C.F.R. § 483.35(h), and who provides such assistance under the supervision of a registered professional or licensed practical nurse.

~~(28)~~(29) “Medicaid program” means the Kansas program of medical assistance for which federal or state moneys, or any combination thereof, are expended, or any successor federal or state, or both, health insurance program or waiver granted thereunder.

~~(29)~~(30) “Licensee” means any person or persons acting jointly or severally who are licensed by the secretary for aging and disability services pursuant to the adult care home licensure act, K.S.A. 39-923 et seq., and amendments thereto.

~~(30)~~(31) “Insolvent” means that the adult care home, or any individual or entity that operates an adult care home or appears on the adult care home license, *and* has stopped paying debts in the ordinary course of business or is unable to pay debts as they come due in the ordinary course of business.

(b) The term “adult care home” does not include institutions operated by federal or state governments, except institutions operated by the director of the Kansas commission on veterans affairs office, hospitals or institutions for the treatment and care of psychiatric patients, child care facilities, maternity centers, hotels, offices of physicians or hospices that are certified to participate in the medicare program under 42 C.F.R. § 418.1 et seq., and ~~that~~ provide services only to hospice patients, or centers approved by the centers for medicare and medicaid services as a program for all-inclusive care for the elderly (PACE) under 42 C.F.R. § 460 et seq., that provides services only to PACE participants.

(c) Nursing facilities in existence on the effective date of this act changing licensure categories to become residential healthcare facilities

shall be required to provide private bathing facilities in a minimum of 20% of the individual living units.

(d) Facilities licensed under the adult care home licensure act on the day immediately preceding the effective date of this act shall continue to be licensed facilities until the annual renewal date of such license and may renew such license in the appropriate licensure category under the adult care home licensure act subject to the payment of fees and other conditions and limitations of such act.

(e) Nursing facilities with ~~less~~ fewer than 60 beds converting a portion of the facility to residential healthcare shall have the option of licensing for residential healthcare for ~~less~~ fewer than six individuals but not less than 10% of the total bed count within a contiguous portion of the facility.

(f) The licensing agency may by rule and regulation change the name of the different classes of homes when necessary to avoid confusion in terminology, and ~~the~~ such agency may further amend, substitute, change and in a manner consistent with the definitions established in this section, further define and identify the specific acts and services that shall fall within the respective categories of facilities so long as the above categories for adult care homes are used as guidelines to define and identify the specific acts.

Sec. 3. K.S.A. 2023 Supp. 39-936 is hereby amended to read as follows: 39-936. (a) The presence of each resident in an adult care home shall be covered by a statement provided at the time of admission, or prior thereto, setting forth the general responsibilities and services and daily or monthly charges for such responsibilities and services. Each resident shall be provided with a copy of such statement, with a copy going to any individual responsible for payment of such services and the adult care home shall keep a copy of such statement in the resident's file. No such statement shall be construed to relieve any adult care home of any requirement or obligation imposed upon it by law or by any requirement, standard or rule and regulation adopted pursuant thereto.

(b) A qualified person shall be in attendance at all times when residents receive accommodation, board, care, training or treatment in adult care homes. The licensing agency may establish necessary standards and rules and regulations prescribing the number, qualifications, training, standards of conduct and integrity for such qualified person attendant upon the residents.

(c) (1) The licensing agency shall require unlicensed employees working in an adult care home, except an adult care home licensed for the provision of services to people with intellectual disability that has been granted an exception by the secretary for aging and disability services upon a finding by the licensing agency that an approved training program for certified nurse aides is in place for such adult care home, who provide direct, individual care to residents and who do not administer medica-

tions to residents and who have not completed a course of education and training relating to resident care and treatment approved by the secretary for aging and disability services or are not participating in such a course to complete successfully 40 hours of training in basic resident care skills. Any unlicensed employee who has not completed at least 40 hours of the certified nurse aide training approved by the secretary for aging and disability services or who is not making progress to complete the course of education and training required by the secretary for aging and disability services under paragraph (2) within four months following completion of such 40 hours shall not provide direct, individual care to residents.

(A) The 40 hours of training and remaining hours in the certified nurse aide training shall be performed under the general supervision of a course supervisor. The course supervisor shall be defined in rules and regulations and approved by the secretary for aging and disability services. As used in this subparagraph, “supervision” means the same as defined in K.S.A. 65-1165, and amendments thereto. The 40 hours of training may be prepared and administered by an adult care home, hospital, as defined in K.S.A. 65-425, and amendments thereto, hospice or program for all-inclusive care for the elderly or by any other qualified course sponsor and may be conducted on the premises of the adult care home, hospital, hospice or program for all-inclusive care for the elderly. The 40 hours of training required in this section shall be a part of an approved certified nurse aide training course required by the secretary for aging and disability services under subsection (c)(2).

(B) Each instructor under the supervision of a course supervisor of the certified nurse aide training course shall be licensed to practice in Kansas and in good standing. As used in this subparagraph, “in good standing” includes the possession of a license, certificate or registration that is subject to probation or non-disciplinary conditions, limitations or restrictions, but does not include a license, certificate or registration that is revoked, canceled or surrendered or subject to pending license-related disciplinary action. If the records of the Kansas department for aging and disability services reflect that an individual has a prohibiting offense, such license, certificate or registration shall not be considered “in good standing.” Any license, certificate or registration that is subject to disciplinary conditions, limitations or restrictions shall remain subject to such conditions, limitations or restrictions.

(C) Training for paid nutrition assistants shall consist of at least eight hours of instruction, at a minimum, that meets the requirements of 42 C.F.R. § 483.160.

(2) The licensing agency may require unlicensed employees working in an adult care home, except an adult care home licensed for the provision of services to people with intellectual disability that has been grant-

ed an exception by the secretary for aging and disability services upon a finding by the licensing agency that an appropriate training program for certified nurse aides is in place for such adult care home, who provide direct, individual care to residents and who do not administer medications to residents and who do not meet the definition of paid nutrition assistant ~~under as defined in K.S.A. 39-923(a)(27)~~, and amendments thereto, after 90 days of employment to successfully complete an approved course of instruction and an examination relating to resident care and treatment as a condition to continued employment by an adult care home.

(A) A course of instruction may be prepared and administered by any adult care home, hospital, as defined in K.S.A. 65-425, and amendments thereto, hospice or program for all-inclusive care for the elderly or by any other qualified person. A course of instruction prepared and administered by an adult care home, hospital, hospice or program for all-inclusive care for the elderly may be conducted on the premises of the adult care home, hospital, hospice or program for all-inclusive care for the elderly that prepared and that will administer the course of instruction.

(B) As evidence of successful completion of the training course, such unlicensed employees shall demonstrate competency in a list of skills that are identified and prescribed by the secretary for aging and disability services. The skills demonstration shall be evaluated by a registered professional nurse licensed, including multistate licensure privilege, and in good standing in this state. Such registered professional nurse shall have at least one year of licensed nurse experience providing care for the elderly or chronically ill in a healthcare setting approved by the secretary for aging and disability services. As used in this subparagraph, “in good standing” includes the possession of a license, certificate or registration that is subject to probation or non-disciplinary conditions, limitations or restrictions, but does not include a license, certificate or registration that is revoked, canceled or surrendered or subject to pending license-related disciplinary action. If the records of the Kansas department for aging and disability services reflect that an individual has a prohibiting offense, such license, certificate or registration shall not be considered “in good standing.” Any license, certificate or registration that is subject to disciplinary conditions, limitations or restrictions shall remain subject to such conditions, limitations or restrictions.

(3) The licensing agency shall not require unlicensed employees working in an adult care home who provide direct, individual care to residents and who do not administer medications to residents to enroll in any particular approved course of instruction as a condition to the taking of an examination, but the secretary for aging and disability services shall prepare guidelines for the preparation and administration of courses of instruction and shall approve or disapprove courses of instruction.

(4) Unlicensed employees working in adult care homes who provide direct, individual care to residents and who do not administer medications to residents may enroll in any approved course of instruction and upon completion of the approved course of instruction shall be eligible to take an examination. The examination shall be:

- (A) Prescribed by the secretary for aging and disability services;
- (B) reasonably related to the duties performed by unlicensed employees working in adult care homes who provide direct, individual care to residents and who do not administer medications to residents; and
- (C) the same examination given by the secretary for aging and disability services to all unlicensed employees working in adult care homes who provide direct, individual care to residents and who do not administer medications.

(5) The secretary for aging and disability services shall fix, charge and collect a fee to cover all or any part of the costs of the licensing agency under this subsection. The fee shall be fixed by rules and regulations of the secretary for aging and disability services. The fee shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the health occupations credentialing fee fund created by K.S.A. 39-979, and amendments thereto.

(6) The secretary for aging and disability services shall establish a state registry containing information about certified nurse aides working in adult care homes who provide direct, individual care to residents and who do not administer medications in compliance with the requirements pursuant to PL 100-203, subtitle C, as amended November 5, 1990.

(7) No adult care home shall use an individual working as a certified nurse aide in an adult care home who provides direct, individual care to residents and who does not administer medications unless the facility has inquired of the state registry as to information contained in the registry concerning the individual.

(8) (A) The adult care home shall require any certified nurse aide working in an adult care home to complete an approved refresher course if such employee:

- (i) Provides direct, individual care to residents;
- (ii) does not administer medications; and
- (iii) since passing the examination required under paragraph (2), has had a continuous period of 24 consecutive months when the certified nurse aide has not provided direct, individual care to residents.

(B) The secretary for aging and disability services shall prepare guidelines for the preparation and administration of refresher courses and shall approve or disapprove courses.



(d) Any person who has been employed as a certified nurse aide working in an adult care home in another state may be so employed in this state without an examination if the secretary for aging and disability services determines that such other state requires training or examination, or both, for such employees at least equal to that required by this state.

(e) All medical care and treatment shall be given under the direction of a person licensed by the state board of healing arts to practice medicine and surgery and shall be provided promptly as needed.

(f) No adult care home shall require as a condition of admission to or as a condition to continued residence in the adult care home that a person change from a supplier of medication needs of their choice to a supplier of medication selected by the adult care home. Nothing in this subsection shall be construed to abrogate or affect any agreements entered into prior to the effective date of this act between the adult care home and any person seeking admission to or resident of the adult care home.

(g) Except in emergencies as defined by rules and regulations of the licensing agency and except as otherwise authorized under federal law, no resident may be transferred from or discharged from an adult care home involuntarily unless the resident or legal guardian of the resident has been notified in writing at least 30 days in advance of a transfer or discharge of the resident.

(h) No resident who relies in good faith upon spiritual means or prayer for healing shall, if such resident objects thereto, be required to undergo medical care or treatment.

Sec. 4. K.S.A. 39-2004 is hereby amended to read as follows: 39-2004.

(a) The secretary may adopt rules and regulations necessary to carry out the provisions of this act. Such rules and regulations may prescribe minimum standards and requirements relating to: The location, building, size of centers, facilities and hospitals; environmental standards; capacity; the individuals allowed; the types of services offered; the records to be kept; medication management; policies and procedures specific to centers, facilities, hospitals and providers; the kind and frequency of reports and inventories to be made; and may generally establish such requirements as may be deemed necessary to protect the health, safety, hygiene, welfare and comfort of the individuals.

(b) The authority granted to the secretary under this act is in addition to other statutory authority the secretary has to require the licensing and operation of centers, facilities, hospitals and providers and is not to be construed to limit any of the powers and duties of the secretary under article 59 of chapter 75 of the Kansas Statutes Annotated, and amendments thereto.

(c) *Notwithstanding any other provision of law to the contrary, the secretary may waive a requirement of the rules and regulations adopted under this act if the secretary finds that the waiver of the regulatory*

*requirement is in the public interest and will not detrimentally affect the life, safety, health or welfare of any person receiving care or treatment in a center, facility or hospital licensed under this act or an individual receiving services from a provider licensed under this act.*

Sec. 5. K.S.A. 39-2009 is hereby amended to read as follows: 39-2009.  
(a) As used in this section:

(1) “Applicant” means an individual who applies for employment with a center, facility, hospital or a provider of services or applies to work for an employment agency or as an independent contractor that provides staff to a center, facility, hospital or a provider of services.

(2) “Completion of the sentence” means the last day of the entire term of incarceration imposed by a sentence, including any term that is deferred, suspended or subject to parole, probation, diversion, community corrections, fines, fees, restitution or any other imposed sentencing requirements.

(3) “Department” means the Kansas department for aging and disability services.

(4) “Direct access” means work that involves an actual or reasonable expectation of one-on-one interaction with a consumer or a consumer’s property, personally identifiable information, medical records, treatment information or financial information.

(5) “Direct supervision” means that a supervisor is physically present within an immediate distance to a supervisee and is available to provide constant direction, feedback and assistance to a client and the supervisee.

(6) “Employment agency” means an organization or entity that has a contracted relationship with a center, hospital, facility or provider of services to provide staff with direct access to consumers.

(7) “Independent contractor” means an organization, entity, agency or individual that provides contracted workers or services to a center, facility, hospital or provider of services.

(8) “*Day service provider*” means a provider of day support services for development in self-help, social skills, recreational skills and work skills for adults with intellectual or developmental disabilities that is licensed by the department or a separate and distinct dedicated division of a provider of day support services for development in self-help, social skills, recreational skills and work skills for adults with intellectual or developmental disabilities licensed by the department.

(b) (1) No licensee shall knowingly operate a center, facility, hospital or be a provider of services if any person who works in the center, facility, hospital or for a provider of services has adverse findings on any state or national registry, as defined in rules and regulations adopted by the secretary for aging and disability services, or has been convicted of or has been adjudicated a juvenile offender because of having ~~committing~~ committed

an act ~~that~~ *which*, if ~~done~~ *committed* by an adult, would constitute the commission of capital murder, pursuant to K.S.A. 21-3439, prior to its repeal, or K.S.A. 21-5401, and amendments thereto, first degree murder, pursuant to K.S.A. 21-3401, prior to its repeal, or K.S.A. 21-5402, and amendments thereto, second degree murder, pursuant to K.S.A. 21-3402(a), prior to its repeal, or K.S.A. 21-5403(a), and amendments thereto, voluntary manslaughter, pursuant to K.S.A. 21-3403, prior to its repeal, or K.S.A. 21-5404, and amendments thereto, assisting suicide, pursuant to K.S.A. 21-3406, prior to its repeal, or K.S.A. 21-5407, and amendments thereto, mistreatment of a dependent adult or mistreatment of an elder person, pursuant to K.S.A. 21-3437, prior to its repeal, or K.S.A. 21-5417, and amendments thereto, human trafficking, pursuant to K.S.A. 21-3446, prior to its repeal, or K.S.A. 21-5426(a), and amendments thereto, aggravated human trafficking, pursuant to K.S.A. 21-3447, prior to its repeal, or K.S.A. 21-5426(b), and amendments thereto, rape, pursuant to K.S.A. 21-3502, prior to its repeal, or K.S.A. 21-5503, and amendments thereto, indecent liberties with a child, pursuant to K.S.A. 21-3503, prior to its repeal, or K.S.A. 21-5506(a), and amendments thereto, aggravated indecent liberties with a child, pursuant to K.S.A. 21-3504, prior to its repeal, or K.S.A. 21-5506(b), and amendments thereto, aggravated criminal sodomy, pursuant to K.S.A. 21-3506, prior to its repeal, or K.S.A. 21-5504(b), and amendments thereto, indecent solicitation of a child, pursuant to K.S.A. 21-3510, prior to its repeal, or K.S.A. 21-5508(a), and amendments thereto, aggravated indecent solicitation of a child, pursuant to K.S.A. 21-3511, prior to its repeal, or K.S.A. 21-5508(b), and amendments thereto, sexual exploitation of a child, pursuant to K.S.A. 21-3516, prior to its repeal, or K.S.A. 21-5510, and amendments thereto, sexual battery, pursuant to K.S.A. 21-3517, prior to its repeal, or K.S.A. 21-5505(a), and amendments thereto, aggravated sexual battery, pursuant to K.S.A. 21-3518, prior to its repeal, or K.S.A. 21-5505(b), and amendments thereto, commercial sexual exploitation of a child, pursuant to K.S.A. 21-6422, and amendments thereto, an attempt to commit any of the crimes listed in this paragraph, pursuant to K.S.A. 21-3301, prior to its repeal, or K.S.A. 21-5301, and amendments thereto, a conspiracy to commit any of the crimes listed in this paragraph, pursuant to K.S.A. 21-3302, prior to its repeal, or K.S.A. 21-5302, and amendments thereto, or criminal solicitation of any of the crimes listed in this paragraph, pursuant to K.S.A. 21-3303, prior to its repeal, or K.S.A. 21-5303, and amendments thereto, or similar statutes of other states or the federal government.

(2) (A) A licensee operating a center, facility or hospital or as a provider of services may employ an applicant who has been convicted of any of the following if six or more years have elapsed since completion of the sentence imposed or the applicant was discharged from probation,

a community correctional services program, parole, postrelease supervision, conditional release or a suspended sentence; if six or more years have elapsed since a community correctional services program, parole, postrelease supervision, conditional release or a suspended sentence; or if the applicant has been granted a waiver of such six-year disqualification: A felony conviction for a crime that is described in: ~~(A)~~(i) Article 34 of chapter 21 of the Kansas Statutes Annotated, prior to their repeal, or article 54 of chapter 21 of the Kansas Statutes Annotated, and amendments thereto, except those crimes listed in paragraph (1); ~~(B)~~(ii) article 35 or 36 of chapter 21 of the Kansas Statutes Annotated, and amendments thereto, prior to their repeal, or article 55 or 56 of chapter 21 of the Kansas Statutes Annotated or K.S.A. 21-6420, and amendments thereto, except those crimes listed in paragraph (1); ~~(C)~~(iii) K.S.A. 21-3701, prior to its repeal, or K.S.A. 21-5801, and amendments thereto; ~~(D)~~(iv) an attempt to commit any of the crimes listed in this paragraph pursuant to K.S.A. 21-3301, prior to its repeal, or K.S.A. 21-5301, and amendments thereto; ~~(E)~~(v) a conspiracy to commit any of the crimes listed in this paragraph pursuant to K.S.A. 21-3302, prior to its repeal, or K.S.A. 21-5302, and amendments thereto; ~~(F)~~(vi) criminal solicitation of any of the crimes listed in this paragraph pursuant to K.S.A. 21-3303, prior to its repeal, or K.S.A. 21-5303, and amendments thereto; or ~~(G)~~(vii) similar statutes of other states or the federal government.

(B) An individual who has been disqualified for employment due to conviction or adjudication of an offense listed in this paragraph ~~(2)~~ may apply to the secretary for aging and disability services for a waiver of such disqualification if five years have elapsed since completion of the sentence for such conviction. The secretary shall adopt rules and regulations establishing the waiver process and the criteria to be utilized by the secretary in evaluating any such waiver request.

(3) (A) A licensee operating a center, facility, hospital or as a provider of services may employ an applicant who has been convicted of any of the following if six or more years have elapsed since completion of the sentence imposed or the applicant was discharged from probation, a community correctional services program, parole, postrelease supervision, conditional release or a suspended sentence; if six or more years have elapsed since the applicant has been finally discharged from the custody of the ~~commissioner of juvenile justice~~ *secretary of corrections* or from probation or has been adjudicated a juvenile offender, whichever time is longer; or if the applicant has been granted a waiver of such six-year disqualification:

(i) Interference with custody of a committed person pursuant to K.S.A. 21-3423, prior to its repeal, or K.S.A. 21-5410, and amendments thereto; mistreatment of a confined person pursuant to K.S.A. 21-3425,

prior to its repeal, or K.S.A. 21-5416, and amendments thereto; unlawful administration of a substance pursuant to K.S.A. 21-3445, prior to its repeal, or K.S.A. 21-5425, and amendments thereto; violation of a protective order pursuant to K.S.A. 21-3843, prior to its repeal, or K.S.A. 21-5924; promoting obscenity or promoting obscenity to minors pursuant to K.S.A. 21-4301 or 21-4301a, prior to their repeal, or K.S.A. 21-6401, and amendments thereto; or cruelty to animals pursuant to K.S.A. 21-3727, 21-4310 or 21-4311, prior to their repeal, or K.S.A. 21-6412, and amendments thereto; or

(ii) any felony conviction of: Unlawful manufacture of a controlled substance pursuant to K.S.A. 2010 Supp. 21-36a03, prior to its repeal, or K.S.A. 21-5703, and amendments thereto; unlawful cultivation or distribution of a controlled substance pursuant to K.S.A. 2010 Supp. 21-36a05, prior to its repeal, or K.S.A. 21-5705, and amendments thereto; unlawful manufacture, distribution, cultivation or possession of a controlled substance using a communication facility pursuant to K.S.A. 2010 Supp. 21-36a07, prior to its repeal, or K.S.A. 21-5707, and amendments thereto; unlawful obtainment or sale of a prescription-only drug pursuant to K.S.A. 2010 Supp. 21-36a08, prior to its repeal, or K.S.A. 21-5708, and amendments thereto; unlawful distribution of drug precursors or drug paraphernalia pursuant to K.S.A. 2010 Supp. 21-36a10, prior to its repeal, or K.S.A. 21-5710, and amendments thereto; unlawful distribution or possession of a simulated controlled substance pursuant to K.S.A. 2010 Supp. 21-36a13, prior to its repeal, or K.S.A. 21-5713, and amendments thereto; forgery pursuant to K.S.A. 21-3710, prior to its repeal, or K.S.A. 21-5823, and amendments thereto; criminal use of a financial card pursuant to K.S.A. 21-3729, prior to its repeal, or K.S.A. 21-5828, and amendments thereto; any violation of the Kansas medicaid fraud control act pursuant to K.S.A. 21-3844 et seq., prior to their repeal, or K.S.A. 21-5925 et seq., and amendments thereto; making a false claim, statement or representation to the medicaid program pursuant to K.S.A. 21-3846, prior to its repeal, or K.S.A. 21-5927, and amendments thereto; unlawful acts relating to the medicaid program pursuant to K.S.A. 21-3847, prior to its repeal, or K.S.A. 21-5928, and amendments thereto; obstruction of a medicaid fraud investigation pursuant to K.S.A. 21-3856, prior to its repeal, or K.S.A. 21-5929, and amendments thereto; identity theft or identity fraud pursuant to K.S.A. 2010 Supp. 21-4018, prior to its repeal, or K.S.A. 21-6107, and amendments thereto; or social welfare fraud pursuant to K.S.A. 39-720, and amendments thereto. The provisions of this paragraph shall not apply to any person who is employed by a center, facility, hospital or provider of services on or before July 1, 2018, and is continuously employed by the same center, facility, hospital or provider of services or to any person during or upon successful completion of a diversion agreement.

(B) An individual who has been disqualified for employment due to conviction or adjudication of an offense listed in this paragraph-~~(3)~~ may apply to the secretary for aging and disability services for a waiver of such disqualification if five years have elapsed since completion of the sentence for such conviction *or adjudication*. The secretary shall adopt rules and regulations establishing the waiver process and criteria to be considered by the secretary in evaluating any such waiver request.

(c) No licensee shall operate a center, facility, hospital or be a provider of services if such ~~person~~ *licensee* has been found to be an adult with an impairment in need of a guardian or a conservator, or both, as provided in the act for obtaining a guardian or conservator, or both. The provisions of this subsection shall not apply to an individual who, as a minor, was found to be in need of a guardian or conservator for reasons other than impairment.

(d) (1) The Kansas bureau of investigation shall release all records of adult and juvenile convictions and adjudications and adult and juvenile convictions and adjudications of any other state or country concerning persons working in a center, facility, hospital or for a provider of services to the secretary for aging and disability services. The Kansas bureau of investigation may charge to the Kansas department for aging and disability services a reasonable fee for providing criminal history record information under this subsection.

(2) The department shall require an applicant to be fingerprinted and to submit to a state and national criminal history record check. The fingerprints shall be used to identify the individual and to determine whether the individual has a record of criminal history in this state or other jurisdiction. The department is authorized to submit the fingerprints to the Kansas bureau of investigation and the federal bureau of investigation for a state and national criminal history record check. The department may use the information obtained from fingerprinting and the criminal history record check for purposes of verifying the identification of the person and for making an official determination of the qualifications and fitness of the person to work in the center, facility, hospital or for a provider of services.

(3) An applicant for employment in ~~an~~ a center, facility, hospital or for a provider of services shall have 20 calendar days after receipt of authorization to submit the applicant's fingerprints through an authorized collection site in order to be eligible for provisional employment or the applicant's application shall be deemed withdrawn.

(4) (A) The current or prospective employer of an applicant shall pay a fee not to exceed \$19 of the total cost for criminal history record information to the department for each applicant submitted.

(B) The prospective employer, employee or independent contractor shall pay the fingerprint collection fee at the time of fingerprinting to the authorized collection site.

(5) If an applicant disputes the contents of a criminal history record check, then the applicant may file an appeal with the Kansas bureau of investigation.

(6) Individuals who have been disqualified for employment by reason of their criminal history records and who have met the requirements of this subsection may apply for a waiver with the department within 30 days of the receipt of the notice of employment prohibition.

(7) The department shall adopt rules and regulations specifying the criteria and procedure for issuing a waiver of the employment prohibition. The secretary shall consider the following criteria when rendering a decision on such a waiver request: Passage of time; extenuating circumstances; demonstration of rehabilitation; and relevancy of the criminal history record information to the position for which the applicant is applying. Any employment prohibition issued shall remain in effect unless or until a waiver is granted.

~~(d)~~(e) The secretary shall provide each licensee requesting information under this section with a pass or fail determination after review of any criminal history record information in writing and within three working days of receipt of such information from the Kansas bureau of investigation or the federal bureau of investigation.

~~(e)~~(f) Any licensee or member of the staff who receives information concerning the fitness or unfitness of any person shall keep such information confidential, except that the staff person may disclose such information to the person who is the subject of the request for information. A violation of this subsection shall be an unclassified misdemeanor punishable by a fine of \$100.

~~(f)~~(g) For the purpose of complying with this section, the licensee operating a center, facility, hospital or a provider of services shall request from the Kansas department for aging and disability services an eligibility determination regarding adult and juvenile convictions and adjudications. For the purpose of complying with this section, the licensee operating a center, facility, hospital or a provider of services shall receive from any employment agency or independent contractor that provides employees to work in the center, facility, hospital or for the provider of services written certification that such employees are not prohibited from working in the center, facility, hospital or for the provider of services under this section. For the purpose of complying with this section, a licensee may hire an applicant for provisional employment on a one-time basis of 60 calendar days pending the results from the Kansas department for aging and disability services of an eligibility determination under this subsection. A provisional employee may only be supervised by an employee who has completed all training required by federal regulations, department rules and regulations and the center's, facility's, hospital's or provider of



services' policies and procedures. No licensee, its contractors or employees, shall be liable for civil damages to any person refused employment or discharged from employment by reason of such licensee's compliance with the provisions of this section if such licensee acts in good faith to comply with this section.

~~(g)~~<sup>(h)</sup> The licensee operating a center, facility, hospital or a provider of services shall not require an applicant under this section to be fingerprinted, if the applicant has been the subject of a criminal history record check under this act within one year prior to the application for employment with the licensee operating a center, facility, hospital or a provider of services and has maintained a record of continuous employment, with no lapse of employment of over 90 days in any center, facility, hospital or a provider of services covered by this act.

Sec. 6. K.S.A. 39-2013 is hereby amended to read as follows: 39-2013. (a) Whenever the licensing agency finds a ~~substantial~~ failure to comply with the requirements, standards or rules and regulations ~~established adopted~~ under this act, ~~it shall~~ *the licensing agency may* make an order denying, *conditioning, restricting,* suspending or revoking the license after *issuing a* notice and an opportunity for a hearing in accordance with the provisions of the Kansas administrative procedure act, K.S.A. 77-501 et seq., and amendments thereto. Any applicant ~~or~~ licensee *or person as defined in K.S.A. 39-2014, and amendments thereto,* may appeal such order in accordance with the provisions of the Kansas judicial review act, K.S.A. 77-601 et seq., and amendments thereto.

(b) Except as provided in subsection (c), whenever the licensing agency denies, suspends or revokes a license under this section, the applicant or licensee shall not be eligible to apply for a new license or reinstatement of a license for a period of two years from the date of denial, suspension or revocation.

~~(c)-(1)~~ Any applicant or licensee issued an emergency order by the licensing agency denying, suspending or revoking a license under this section may apply for a new license or reinstatement of a license at any time upon submission of a written waiver of any right conferred upon such applicant or licensee under the Kansas administrative procedure act, K.S.A. 77-501 et seq., and amendments thereto, and the Kansas judicial review act, K.S.A. 77-601 et seq., and amendments thereto, to the licensing agency in a settlement agreement or other manner as approved by the licensing agency.

~~(2)~~<sup>(d)</sup> Any licensee issued a notice of intent to take action by the licensing agency under this section may enter into a settlement agreement, as approved by the licensing agency, with the licensing agency at any time upon submission of a written waiver of any right conferred upon such licensee under the Kansas administrative procedure act, K.S.A. 77-501 et

seq., and amendments thereto, and the Kansas judicial review act, K.S.A. 77-601 et seq., and amendments thereto.

(d)(e) In the event that a community mental health center accredited by the commission on accreditation of rehabilitation facilities or the joint commission, or another national accrediting body approved by the secretary for aging and disability services, loses accreditation by such accrediting entity, the community mental health center shall immediately notify the Kansas department for aging and disability services.

Sec. 7. K.S.A. 39-2016 is hereby amended to read as follows: 39-2016. (a) A correction order may be issued by the secretary or the secretary's designee to a licensee whenever the state fire marshal or the marshal's representative or a duly authorized representative of the secretary inspects or investigates a center, facility, hospital or provider and determines that the center, facility, hospital or provider is not in compliance with the provisions of this act or article 59 of chapter 75 of the Kansas Statutes Annotated, and amendments thereto, or rules and regulations promulgated thereunder *adopted by the secretary pursuant to such authority* and such non-compliance is likely to adversely affect the health, safety, nutrition or sanitation of the individuals or the public. The correction order shall be served upon the licensee either personally or by certified mail, return receipt requested. The correction order shall be in writing, shall state the specific deficiency, cite the specific statutory provision or rule and regulation alleged to have been violated and shall specify the time allowed for correction.

(b) If upon re-inspection by the state fire marshal or the marshal's representative or a duly authorized representative of the secretary, it is found that the licensee has not corrected the deficiency or deficiencies specified in the correction order, the secretary may assess a civil penalty in an amount not to exceed \$500 per day, per deficiency, against the licensee for each ~~subsequent day-subsequent to the day~~ following the time allowed for correction of the deficiency as specified in the correction order, the maximum assessment shall not exceed \$2,500. A written notice of assessment shall be served upon the licensee either personally or by certified mail, return receipt requested. *Such notice of assessment shall advise the licensee of the opportunity to be heard in accordance with the Kansas administrative procedure act and to appeal such order in accordance with the provisions of the Kansas judicial review act.*

(c) Before the assessment of a civil penalty, the secretary shall consider the following factors in determining the amount of the civil penalty to be assessed:

- (1) The severity of the violation;
- (2) the good faith effort exercised by the center, facility, hospital or provider to correct the violation; and

(3) the history of compliance of the licensee of the center, facility, hospital or provider with the rules and regulations. If the secretary finds that some or all deficiencies cited in the correction order have also been cited against the center, facility, hospital or provider as a result of any inspection or investigation which occurred within 18 months prior to the inspection or investigation which resulted in such correction order, the secretary may double the civil penalty assessed against the licensee, the maximum not to exceed \$5,000.

(d) All civil penalties assessed shall be due and payable within 10 days after written notice of assessment is served on the licensee, unless a longer period of time is granted by the secretary. If a civil penalty is not paid within the applicable time period, the secretary may file a certified copy of the notice of assessment with the clerk of the district court in the county where the center, facility, hospital or provider is located. The notice of assessment shall be enforced in the same manner as a judgment of the district court.

(e) *Any licensee against whom a civil penalty has been assessed, may appeal such assessment to the secretary within 10 days after receiving a written notice of assessment by filing a written notice of appeal with the office of administrative hearings specifying why such civil penalty should not be assessed. Such appeal shall not operate to stay the payment of the civil penalty. Upon receipt of the notice of appeal, the office of administrative hearings shall conduct a hearing in accordance with the provisions of the Kansas administrative procedure act. If the initial order issued by the office of administrative hearings finds in favor of the appellant and the secretary affirms the initial order, any civil penalties collected shall be refunded to the appellant licensee. Either party may appeal the final order in accordance with the Kansas judicial review act.*

(f) All civil penalties collected pursuant to the provisions of this act shall be deposited *with the state treasurer in accordance with K.S.A. 75-4215, and amendments thereto. Upon receipt the state treasurer shall deposit the entire amount in the state general fund.*

Sec. 8. K.S.A. 39-2019 is hereby amended to read as follows: 39-2019. (a) The Kansas department for aging and disability services shall establish a process for certification of and funding for certified community behavioral health clinics in accordance with this section.

(b) (1) *Prior to February 1, 2027, the Kansas department for aging and disability services shall certify as a certified community behavioral health clinic ~~any~~ only community mental health-center centers that meet the criteria as set forth in paragraph (3).*

(2) *On and after February 1, 2027, the Kansas department for aging and disability services shall certify as a certified community behavioral health clinic any community mental health center or qualified nonprofit provider that meets the criteria as set forth in paragraph (3).*

(3) *In order to be certified as a certified community behavioral health clinic, a community mental health center or qualified nonprofit provider shall be licensed by the department that provides and provide the following services: Crisis services; screening, assessment and diagnosis, including risk assessment; person-centered treatment planning; outpatient mental health and substance use services; primary care screening and monitoring of key indicators of health risks; targeted case management; psychiatric rehabilitation services; peer support and family supports; medication-assisted treatment; assertive community treatment; and community-based mental healthcare for military servicemembers and veterans.*

(c) (1) The department of health and environment shall establish a prospective payment system under the medical assistance program for funding certified community behavioral health clinics. Such system shall permit payment by either daily or monthly rates.

(2) The department of health and environment shall submit to the United States centers for medicare and medicaid services any approval request necessary to implement this subsection.

(3) Such prospective payment system shall be implemented on or before May 1, 2022.

(d) (1) Subject to applications therefor, the Kansas department for aging and disability services shall certify community behavioral health clinics by not later than the following specified dates:

(A) Six facilities currently receiving grants to operate as certified community behavioral health clinics by not later than May 1, 2022;

(B) three additional facilities by not later than July 1, 2022;

(C) nine additional facilities by not later than July 1, 2023; and

(D) eight additional facilities by not later than July 1, 2024.

(2) The Kansas department for aging and disability services may certify community behavioral health clinics in advance of the deadlines established in paragraph (1), including portions of the specified numbers of facilities.

~~(d)~~(e) The secretary for aging and disability services *shall* adopt rules and regulations as necessary to implement and administer this section.

(f) *Programs and treatments provided by a certified community behavioral health clinic may be granted a certification renewal if such programs and treatments have been:*

(1) *Previously certified by the secretary for aging and disability services; and*

(2) *accredited by the commission on accreditation of rehabilitation facilities, the joint commission or another national accrediting body approved by the secretary for aging and disability services.*

Sec. 9. K.S.A. 40-2231 is hereby amended to read as follows: 40-2231. As used in this act:

(a) *“Continuing care” means the multiple levels of care provided as part of a continuing care retirement community, as defined in K.S.A. 39-923, and amendments thereto.*

(b) *“Continuing care contract” means an agreement pursuant to which a provider undertakes to furnish to a person, not related by consanguinity or affinity to the provider, shelter and medical or nursing services or other health-related benefits which that require a present or deferred transfer of assets or an entrance fee in the amount of \$5,000 or equivalent value or such greater amount as set by the commissioner in rules and regulations in addition to or in lieu of periodic charges. Continuing care contract shall also mean an agreement of any other provider who voluntarily applies for a certificate pursuant to K.S.A. 40-2235.*

(b)(c) *“Entrance fee” means the total of any initial or deferred transfer to, or for the benefit of, a provider of a sum of money or other property made or promised to be made as full or partial consideration for acceptance of a person as a resident pursuant to a continuing care contract.*

(e)(d) *“Home” means the facility or facilities occupied, or planned to be occupied, by five or more residents where the provider undertakes pursuant to the continuing care contract to provide continuing care to such residents.*

(d)(e) *“Provider” or “continuing care provider” means the person, corporation, partnership, association or other legal entity which that agrees to provide continuing care to residents in a home.*

(e)(f) *“Resident” means an individual or individuals who have entered into an agreement with a provider for continuing care in a home.*

(f)(g) *“~~Commissioner~~Secretary” means ~~commissioner of insurance of the state of Kansas~~ the secretary for aging and disability services.*

(h) *“Act” means the provisions of K.S.A. 40-2231 through 40-2238 and amendments thereto.*

Sec. 10. K.S.A. 40-2232 is hereby amended to read as follows: 40-2232. A provider shall be required to complete an annual disclosure statement prescribed by the ~~commissioner~~ secretary and shall be required to deliver the disclosure statement to individuals who are prospective residents, or current residents who request such disclosure statement. The text of the disclosure statement shall contain the following information:

(a) The name and business address of the provider and a statement of whether the provider is an individual, partnership, corporation or any other legal entity.

(b) The names of the individual or individuals who constitute the provider or, if the provider is a partnership, corporation or other legal entity, whether for profit or not for profit, the names of the officers, directors, trustees or managing or general partners of the provider. If the provider

is a corporation, the name of any individual who owns 10% or more of the stock of such corporation shall also be disclosed.

(c) With respect to a provider~~which~~ *that* is either not incorporated or not established and operated on a not-for-profit basis, the names and business addresses of any individual having any ownership or any beneficial interest in the provider and a description of such individual's interest in or occupation with the provider.

(d) A statement as to whether or not the provider is, or is affiliated with, a religious, charitable or other nonprofit organization and the extent of the affiliation, if any; the extent to which any affiliate organization will be responsible for the financial and contractual obligations of the provider; the provision of the United States internal revenue code, if any, under which the provider or any of the provider's affiliates is or are exempt from the payment of federal income taxes; and; a statement of whether the home is exempt from local property taxation.

(e) A statement that the provider is required to have an annual certified audit by a certified public accountant and that a copy of such audit shall be made available upon request.

(f) If the operation of the home has not yet commenced, and with receipt of contract considerations as defined in K.S.A. 40-2231~~(a) and (b) and (c), and amendments thereto~~, the provider shall provide a statement of the anticipated source and application of the funds used or to be used in the purchase or construction of the facility, including but not limited to:

(1) An estimate of such costs as financing expense, legal expense, land costs, marketing costs and other similar costs~~which~~ *that* the provider expects to incur or become obligated for prior to the commencement of operations;

(2) a description of any mortgage loan or any other financing intended to be used for the financing of the facility, including the anticipated terms and costs of such financing;

(3) an estimate of the total entrance fee to be received from or on behalf of residents at or prior to commencement of operation; and

(4) an estimate of the funds, if any,~~which~~ *that* are anticipated to be necessary to fund start-up losses and provide reserve funds to assure full performance of the obligations of the provider under continuing care contracts.

(g) A statement as to whether the manager or any official or director of the provider, has been convicted of a crime or been a party of any civil action claiming fraud, embezzlement, fraudulent conversion or misappropriation of property~~which~~ *that* resulted in a judgment against such person and whether any such person has had any state or federal license or permits related to care and housing suspended or revoked.

(h) A statement of the years of experience of the provider and manager in the operation of homes providing continuing care.

(i) A statement of the fiscal year of the provider.

Sec. 11. K.S.A. 40-2233 is hereby amended to read as follows: 40-2233. A provider shall file with the ~~commissioner~~ *secretary* within four months of completion of such provider's fiscal year the annual disclosure statement referred to in K.S.A. 40-2232, *and amendments thereto*, the continuing care contract referred to in K.S.A. 40-2234, *and amendments thereto*, and an annual audit certified by a certified public accountant.

Sec. 12. K.S.A. 40-2234 is hereby amended to read as follows: 40-2234. The provider shall provide the ~~commissioner~~ *secretary* a copy of any continuing care contract form entered into on or after the effective date of this act or entered into between the provider and any resident, which shall include or have attached thereto:

(a) A description of all fees and or charges required of residents, a description of all services to be provided or committed to providing in the future *in compliance with the definitions in K.S.A. 39-923, and amendments thereto*, and a description of any services for which an extra charge is made over and above entrance fees and periodic charges that are provided for in the contract;

(b) a listing of the terms and conditions under which the agreement may be cancelled by either party to the agreement or by which any or all of the entrance fee or transfer of assets would be refunded, less the value of any services received; and

(c) a statement describing health and financial conditions required to continue as a resident, including any changes in either health or financial conditions of the resident.

Sec. 13. K.S.A. 40-2235 is hereby amended to read as follows: 40-2235. No provider shall act as or hold themselves out to be a continuing care provider, as defined in this act, in this state, unless the provider shall hold a certificate of registration as a continuing care provider issued by the ~~commissioner of insurance~~ *secretary*. Application for such certificate shall be made to the ~~commissioner~~ *secretary* on a form prescribed by such ~~commissioner~~ *secretary* and shall be accompanied by a filing fee of \$50. Such certificate may be continued for successive annual periods by notifying the ~~commissioner of insurance~~ *secretary* of such intent and payment of a \$25 continuation fee. Such certificate shall be issued *or renewed* to a continuing care provider ~~or continued by the commissioner secretary if unless the commissioner secretary after due notice and hearing shall have determined determines~~ that the continuing care provider is ~~not~~ in compliance with this act *within four months of completion of such provider's fiscal year. If certification is not issued or renewed, the provider*



*may appeal such decision in accordance with the Kansas administrative procedure act. Judicial review under this act shall be in accordance with the Kansas judicial review act.*

Sec. 14. K.S.A. 40-2238 is hereby amended to read as follows: 40-2238. The ~~commissioner~~ *secretary* shall ~~promulgate~~ *adopt any* rules and regulations necessary to carry out the provisions of this act.

Sec. 15. K.S.A. 39-923, 39-2004, 39-2009, 39-2013, 39-2016, 39-2019, 40-2231, 40-2232, 40-2233, 40-2234, 40-2235 and 40-2238 and K.S.A. 2023 Supp. 39-936 are hereby repealed.

Sec. 16. This act shall take effect and be in force from and after its publication in the statute book.

Approved May 10, 2024.

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## CHAPTER 104

HOUSE BILL No. 2392

(Amends Chapter 84)

AN ACT concerning veterans and military; relating to license plates; providing for the 1<sup>st</sup> infantry division and the armed services occupation medal distinctive license plates; relating to the definition of veteran and disabled veteran in certain statutes; amending K.S.A. 8-1,147, 73-230, as amended by section 25 of 2024 House Bill No. 2760, and 73-1239, as amended by section 41 of 2024 House Bill No. 2760, and K.S.A. 2023 Supp. 8-1,141, 32-934, as amended by section 10 of 2024 House Bill No. 2760, and 75-3740, as amended by section 47 of 2024 House Bill No. 2760, and repealing the existing sections.

*Be it enacted by the Legislature of the State of Kansas:*

New Section 1. (a) On and after January 1, 2025, any owner or lessee of one or more passenger vehicles, trucks of a gross weight of 20,000 pounds or less or motorcycles, who is a resident of Kansas, and who submits satisfactory proof to the director of vehicles that such person is currently serving in any unit of the 1<sup>st</sup> infantry division, the Fort Riley garrison or a unit assigned to the Fort Riley garrison or has separated from the United States military, was honorably discharged and served an assignment of at least nine months in any unit of the 1<sup>st</sup> infantry division, the Fort Riley garrison or any unit assigned to the Fort Riley garrison may be issued one 1<sup>st</sup> infantry division license plate for each such passenger vehicle, truck or motorcycle. Such license plate shall be issued for the same period of time as other license plates upon proper registration and payment of the regular license fee as provided in K.S.A. 8-143, and amendments thereto.

(b) Any person who meets the criteria in subsection (a) may make application for such distinctive license plate, not less than 60 days prior to such person's renewal of registration date, on a form prescribed and furnished by the director of vehicles. Any applicant for the distinctive license plate shall furnish the director with proof as the director shall require that the applicant is currently serving in the 1<sup>st</sup> infantry division or is a retired member or veteran that was assigned to the 1<sup>st</sup> infantry division or Fort Riley garrison. Application for the registration of a passenger vehicle, truck or motorcycle and issuance of the license plate under this section shall be made by the owner or lessee in a manner prescribed by the director of vehicles upon forms furnished by the director.

(c) No registration or distinctive license plate issued under the authority of this section shall be transferable to any other person.

(d) Renewals of registration under this section shall be made annually, upon payment of the fee prescribed in K.S.A. 8-143, and amendments thereto, and in the manner prescribed in K.S.A. 8-132, and amendments thereto. No renewal of registration shall be made to any applicant until such applicant has filed with the director a form as provided in subsection

(b). If such form is not filed, the applicant shall be required to comply with K.S.A. 8-143, and amendments thereto, and return the distinctive license plate to the county treasurer of such person's residence.

(e) Upon satisfactory proof submitted to the director of vehicles, any person issued a license plate under this section may request that the license plate be printed to indicate that such person is a veteran or retired member of the 1<sup>st</sup> infantry division or Fort Riley garrison.

New Sec. 2. (a) On and after January 1, 2025, any owner or lessee of one or more passenger vehicles, trucks registered for a gross weight of 20,000 pounds or less or motorcycles, who is a resident of the state of Kansas, and who submits satisfactory proof to the director of vehicles that such person is a recipient of the Army of occupation medal or the Navy occupation service medal, upon compliance with the provisions of this section, may be issued one armed services occupation medal license plate for each such passenger vehicle, truck or motorcycle. Such license plates shall be issued for the same period of time as other license plates upon proper registration and payment of the regular license fee as provided in K.S.A. 8-143, and amendments thereto.

(b) Any person who is a recipient of the Army of occupation medal or the Navy occupation service medal may make application for such distinctive license plates, not less than 60 days prior to such person's renewal of registration date, on a form prescribed and furnished by the director of vehicles, and any applicant for the distinctive plates shall furnish the director with proof as the director shall require that the applicant is a recipient of the Army of occupation medal or the Navy occupation service medal. Application for the registration of a passenger vehicle, truck or motorcycle and issuance of the license plates under this section shall be made by the owner or lessee in a manner prescribed by the director of vehicles upon forms furnished by the director.

(c) No registration or distinctive license plates issued under the authority of this section shall be transferable to any other person.

(d) Renewals of registration under this section shall be made annually, upon payment of the fee prescribed in K.S.A. 8-143, and amendments thereto, and in the manner prescribed in K.S.A. 8-132, and amendments thereto. No renewal of registration shall be made to any applicant until such applicant has filed with the director a form as provided in subsection (b). If such form is not filed, the applicant shall be required to comply with K.S.A. 8-143, and amendments thereto, and return the distinctive license plates to the county treasurer of such person's residence.

Sec. 3. K.S.A. 2023 Supp. 8-1,141 is hereby amended to read as follows: 8-1,141. (a) (1) Except as provided in paragraph (2), any new distinctive license plate authorized for issuance on and after July 1, 1994, shall be subject to the personalized license plate fee prescribed by K.S.A.

8-132(d), and amendments thereto. This section shall not apply to any distinctive license plate authorized prior to July 1, 1994.

(2) On and after January 1, 2025, any distinctive license plate may be a personalized license plate subject to the provisions of K.S.A. 8-132, and amendments thereto. Any personalized distinctive license plate shall be subject to a fee that is double the amount prescribed by K.S.A. 8-132(d), and amendments thereto.

(b) The director of vehicles shall not issue any new distinctive license plate unless there is a guarantee of an initial issuance of at least 250 license plates.

(c) The provisions of this section shall not apply to distinctive license plates issued under the provisions of K.S.A. 8-177d, 8-1,145, 8-1,163, 8-1,166, 8-1,185, 8-1,186, 8-1,187, 8-1,188, 8-1,194, 8-1,195, 8-1,196, 8-1,197, 8-1,198, 8-1,199, 8-1,204 or 8-1,205, and amendments thereto, *or section 1 or 2, and amendments thereto*, except that such distinctive license plates may be personalized license plates pursuant to subsection (a)(2) if an applicant pays the personalized license plate fee prescribed by K.S.A. 8-132(d), and amendments thereto.

(d) The provisions of subsection (a) shall not apply to distinctive license plates issued under the provisions of K.S.A. 8-1,146, 8-1,148, 8-1,153, 8-1,158 or 8-1,161, and amendments thereto, except that such distinctive license plates may be personalized license plates pursuant to subsection (a)(2) if an applicant pays the personalized license plate fee prescribed by K.S.A. 8-132(d), and amendments thereto.

(e) The provisions of subsection (f) shall not apply to distinctive license plates issued under the provisions of K.S.A. 8-1,160; *and 8-1,183, and amendments thereto*, and K.S.A. 2023 Supp. 8-1,211, and amendments thereto, except that the division shall delay the manufacturing and issuance of such distinctive license plate until the division has received not fewer than 100 orders for such plate, including payment of the personalized license plate fee required under subsection (a). Upon certification by the director of vehicles to the director of accounts and reports that not less than 100 paid orders for such plate have been received, the director of accounts and reports shall transfer \$4,000 from the state highway fund to the distinctive license plate fund.

(f) (1) Any person or organization sponsoring any distinctive license plate authorized by the legislature shall submit to the division of vehicles a nonrefundable amount not to exceed \$5,000, to defray the division's cost for developing such distinctive license plate.

(2) All moneys received under this subsection shall be remitted by the secretary of revenue to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the

state treasury to the credit of the distinctive license plate fund which is hereby created in the state treasury. All moneys credited to the distinctive license plate fund shall be used by the department of revenue only for the purpose associated with the development of distinctive license plates. All expenditures from the distinctive license plate application fee fund shall be made in accordance with appropriation acts, upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the secretary of the department of revenue.

(g) The director of vehicles shall discontinue the issuance of any distinctive license plate if:

(1) Fewer than 250 plates, including annual renewals, are issued for that distinctive license plate by the end of the second year of sales; and

(2) fewer than 125 license plates, including annual renewals, are issued for that distinctive license plate during any subsequent two-year period.

(h) An application for any distinctive license plate issued and the corresponding royalty fee may be collected either by the county treasurer or the entity benefiting from the issuance of the distinctive license plate. Annual royalty payments collected by the county treasurers shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance the state treasurer shall deposit the entire amount in the state treasury to the credit of a segregated royalty fund which shall be administered by the state treasurer. All expenditures from the royalty fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the state treasurer or the state treasurer's designee. Payments from the royalty fund shall be made to the entity benefiting from the issuance of the distinctive license plate on a monthly basis.

(i) Notwithstanding any other provision of law, for any distinctive license plate, the division shall produce such distinctive license plate for a motorcycle upon request to the division by the organization sponsoring the distinctive license plate.

(j) In addition to any residency requirements for all distinctive license plates, any person not a resident of Kansas, serving as a member of the armed forces stationed in this state shall be eligible to apply for any distinctive license plate as if the individual was a resident of this state. Such person shall be eligible to renew the distinctive license plate registration as long as the person is still stationed in this state at the time the registration is renewed.

Sec. 4. K.S.A. 8-1,147 is hereby amended to read as follows: 8-1,147. In the event of the death of any person issued distinctive license plates under the provisions of K.S.A. 8-161, 8-177a, 8-177c, 8-1,139, 8-1,140, 8-1,145 or 8-1,146 or 8-177d, 8-1,163, 8-1,166, 8-1,185, 8-1,186, 8-1,187,

8-1,188, 8-1,194, 8-1,195, 8-1,196, 8-1,197, 8-1,198, 8-1,199, 8-1,204 or 8-1,205, and amendments thereto, *or section 1 or 2, and amendments thereto*, the surviving spouse or other family member, if there is no surviving spouse, shall be entitled to possession of any such distinctive license plates. Such license plates shall not be displayed on any vehicle unless otherwise authorized by statute.

Sec. 5. K.S.A. 2023 Supp. 32-934, as amended by section 10 of 2024 House Bill No. 2760, is hereby amended to read as follows: 32-934. (a) Subject to the provisions of K.S.A. 32-920, and amendments thereto, the secretary of wildlife and parks or the secretary's designee shall issue, free of charge, a permanent license to hunt and fish to any person residing in the state who submits to the secretary satisfactory proof that the person is a disabled veteran. Any such person hunting or fishing in this state shall be subject to the provisions of all rules and regulations relating to hunting or fishing.

(b) As used in this section, "disabled veteran" means a person who:

(1) Served in the active military, naval, air or space service and who was discharged or released therefrom under ~~conditions other than dishonorable~~ *an honorable discharge or a general discharge under honorable conditions*;

(2) received a disability that was incurred or aggravated in the line of duty in the active military, naval, air or space service; and

(3) has a service-connected evaluation percentage equal to or greater than 30% pursuant to 38 U.S.C. § 1101 et seq. or 10 U.S.C. § 1201 et seq.

Sec. 6. K.S.A. 73-230, as amended by section 25 of 2024 House Bill No. 2760, is hereby amended to read as follows: 73-230. (a) In awarding any contract for the performance of any job or service for which monies appropriated are to be expended, the secretary of administration, or the secretary's designee, shall give a preference to disabled veteran businesses doing business as Kansas firms, corporations or individuals, or that maintain Kansas offices or places of business and shall have the goal of awarding at least 3% of all such contracts to disabled veteran businesses.

(b) As used in this section:

(1) "Disabled veteran" means a person who:

(A) Served in the active military, naval, air or space service and who was discharged or released therefrom under ~~conditions other than dishonorable~~ *an honorable discharge or a general discharge under honorable conditions*;

(B) received a disability that was incurred or aggravated in the line of duty in the active military, naval, air or space service;

(C) has a service-connected evaluation percentage equal to or greater than 30% pursuant to 38 U.S.C. § 1101 et seq. or 10 U.S.C. § 1201 et seq.

(2) “Disabled veteran business” means a business: (A) Not less than 51% of which is owned by one or more disabled veterans or, in the case of a publicly owned business, not less than 51% of the stock of which is owned by one or more disabled veterans; and (B) the management and daily business operations of which are controlled by one or more disabled veterans.

Sec. 7. K.S.A. 73-1239, as amended by section 41 of 2024 House Bill No. 2760, is hereby amended to read as follows: 73-1239. The Vietnam war era medallion, medal and a certificate shall be awarded regardless of whether or not such veteran served within the United States or in a foreign country. The medallion, medal and the certificate shall be awarded regardless of whether or not such veteran was under 18 years of age at the time of entry into active service. For purposes of this section, “veteran” means a person who served in the active military, naval, air or space service and who was discharged under conditions other than dishonorable *an honorable discharge or a general discharge under honorable conditions.* The director of the Kansas office of veterans services shall administer the program and adopt all rules and regulations necessary to administer the program. The agency shall determine as expeditiously as possible the persons who are entitled to a Vietnam war era medallion, medal and a certificate and distribute the medallions, medals and the certificates. Applications for the Vietnam war era medallion, medal and the certificate shall be filed with the director of the Kansas office of veterans services on forms prescribed and furnished by the director of the Kansas office of veterans services. The deputy director of veteran services shall approve all applications that are in order, and shall cause a Vietnam war era medallion, medal and a certificate to be prepared for each approved veteran in the form approved by the director of the Kansas office of veterans services. The deputy director of veteran services shall review applications for the Vietnam war era medallion, medal and a certificate to ensure recipients are enrolled for eligible federal benefits.

Sec. 8. K.S.A. 2023 Supp. 75-3740, as amended by section 47 of 2024 House Bill No. 2760, is hereby amended to read as follows: 75-3740. (a) Except as provided by K.S.A. 75-3740b, and amendments thereto, and subsections (b) and (k), all contracts and purchases made by or under the supervision of the director of purchases or any state agency for which competitive bids are required shall be awarded to the lowest responsible bidder, taking into consideration conformity with the specifications, terms of delivery, and other conditions imposed in the call for bids.

(b) A contract shall be awarded to a certified business or disabled veteran business which is also a responsible bidder, whose total bid cost is not more than 10% higher than the lowest competitive bid. Such contract shall contain a promise by the certified business that the percent-



age of employees that are individuals with disabilities will be maintained throughout the contract term and a condition that the certified business shall not subcontract for goods or services in an aggregate amount of more than 25% of the total bid cost.

(c) The director of purchases shall have power to decide as to the lowest responsible bidder for all purchases, but if:

(1) (A) A responsible bidder purchases from a qualified vendor goods or services on the list certified by the director of purchases pursuant to K.S.A. 75-3317 et seq., and amendments thereto, the dollar amount of such purchases made during the previous fiscal year shall be deducted from the original bid received from such bidder for the purpose of determining the lowest responsible bid, except that such deduction shall not exceed 10% of the original bid received from such bidder; or

(B) a responsible bidder purchases from a certified business the dollar amount of such purchases made during the previous fiscal year shall be deducted from the original bid received from such bidder for the purpose of determining the lowest responsible bid, except that such deduction shall not exceed 10% of the original bid received from such bidder;

(2) the dollar amount of the bid received from the lowest responsible bidder from within the state is identical to the dollar amount of the bid received from the lowest responsible bidder from without the state, the contract shall be awarded to the bidder from within the state; and

(3) in the case of bids for paper products specified in K.S.A. 75-3740b, and amendments thereto, the dollar amounts of the bids received from two or more lowest responsible bidders are identical, the contract shall be awarded to the bidder whose bid is for those paper products containing the highest percentage of recycled materials.

(d) (1) Any or all bids may be rejected, and a bid shall be rejected if it contains any material alteration or erasure made after the bid is opened. The director of purchases may reject the bid of any bidder who is in arrears on taxes due the state, who is not properly registered to collect and remit taxes due the state or who has failed to perform satisfactorily on a previous contract with the state. The secretary of revenue is hereby authorized to exchange such information with the director of purchases as is necessary to effectuate the preceding sentence notwithstanding any other provision of law prohibiting disclosure of the contents of taxpayer records or information. Prior to determining the lowest responsible bidder on contracts for construction of buildings or for major repairs or improvements to buildings for state agencies, the director of purchases shall consider the:

(A) Criteria and information developed by the secretary of administration, with the advice of the state building advisory commission to rate contractors on the basis of their performance under similar contracts with

the state, local governmental entities and private entities, in addition to other criteria and information available; and

(B) recommendations of the project architect, or, if there is no project architect, the recommendations of the secretary of administration or the agency architect for the project as provided in K.S.A. 75-1254, and amendments thereto.

(2) In any case where competitive bids are required and where all bids are rejected, new bids shall be called for as in the first instance, unless otherwise expressly provided by law or the state agency elects not to proceed with the procurement.

(e) Before the awarding of any contract for construction of a building or the making of repairs or improvements upon any building for a state agency, the director of purchases shall receive written approval from the state agency for which the building construction project has been approved, that the bids generally conform with the plans and specifications prepared by the project architect, by the secretary of administration or by the agency architect for the project, as the case may be, so as to avoid error and mistake on the part of the contractors. In all cases where material described in a contract can be obtained from any state institution, the director of purchases shall exclude the same from the contract.

(f) All bids with the names of the bidders and the amounts thereof, together with all documents pertaining to the award of a contract, shall be made a part of a file or record and retained by the director of purchases for five years, unless reproduced as provided in K.S.A. 75-3737, and amendments thereto, and shall be open to public inspection at all reasonable times.

(g) As used in this section:

(1) "Certified business" means any business certified as provided by subsection (l) by the department of administration that is a sole proprietorship, partnership, association or corporation domiciled in Kansas, or any corporation, even if a wholly owned subsidiary of a foreign corporation, that:

(A) Does business primarily in Kansas or substantially all of its production in Kansas;

(B) employs at least 10% of its employees who are individuals with disabilities and reside in Kansas;

(C) offers to contribute at least 75% of the premium cost for individual health insurance coverage for each employee. The department of administration shall require a certification of these facts as a condition to the certified business being awarded a contract pursuant to subsection (b); and

(D) does not employ individuals under a certificate issued by the United States secretary of labor under 29 U.S.C. § 214(c);

(2) “individuals with disabilities” or “individual with a disability” means any individual who:

(A) Is certified by the Kansas department for aging and disability services or by the Kansas department for children and families which administers the rehabilitation services program as having a physical or mental impairment that constitutes a substantial barrier to employment;

(B) works a minimum number of hours per week for a certified business necessary to qualify for health insurance coverage offered pursuant to subsection (g)(1); and

(C) (i) is receiving services, has received services or is eligible to receive services under a home and community based services program, as defined by K.S.A. 39-7,100, and amendments thereto;

(ii) is employed by a charitable organization domiciled in the state of Kansas and exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, as amended; or

(iii) is an individual with a disability pursuant to the disability standards established by the social security administration as determined by the Kansas disability determination services under the Kansas department for children and families;

(3) “physical or mental impairment” means:

(A) Any physiological disorder or condition, cosmetic disfigurement or anatomical loss substantially affecting one or more of the following body systems:

(i) Neurological;

(ii) musculoskeletal;

(iii) special sense organs;

(iv) respiratory, including speech organs;

(v) cardiovascular;

(vi) reproductive;

(vii) digestive;

(viii) genitourinary;

(ix) hemic and lymphatic;

(x) skin; or

(xi) endocrine; or

(B) any mental or psychological disorder, such as intellectual disability, organic brain syndrome, mental illness and specific learning disabilities. “Physical or mental impairment” includes, but is not limited to, orthopedic, visual, language and hearing disorders, cerebral palsy, epilepsy, muscular dystrophy, multiple sclerosis and intellectual disability;

(4) “project architect” means the same as defined in K.S.A. 75-1251, and amendments thereto;

(5) “disabled veteran” means a person who:

(A) Served in the active military, naval, air or space service and who was discharged or released therefrom under ~~conditions other than dishonorable~~ *an honorable discharge or a general discharge under honorable conditions*;

(B) received a disability that was incurred or aggravated in the line of duty in the active military, naval, air or space service; and

(C) has a service-connected evaluation percentage equal to or greater than 10% pursuant to 38 U.S.C. § 1101 et seq. *or* 10 U.S.C. § 1201 et seq.; and

(6) “disabled veteran business” means a business certified annually by the department of administration that is a sole proprietorship, partnership, association or corporation domiciled in Kansas, or any corporation, even if a wholly owned subsidiary of a foreign corporation, and is verified by the Kansas office of veterans services that:

(A) Not less than 51% of such business is owned by one or more disabled veterans or, in the case of a publicly owned business, not less than 51% of the stock is owned by one or more disabled veterans;

(B) the management and daily business operations of such business are controlled by one or more disabled veterans; and

(C) such business maintains the requirements of subparagraphs (A) and (B) during the entire contract term.

(h) Any state agency authorized by the director of purchases to make purchases pursuant to K.S.A. 75-3739(e), and amendments thereto, shall consider any unsolicited proposal for goods or services under this section.

(i) The secretary of administration and the secretary for aging and disability services, jointly, shall adopt rules and regulations as necessary to effectuate the purpose of this section.

(j) At the beginning of each regular session of the legislature, the secretary of administration and the secretary for aging and disability services shall submit to the social services budget committee of the house of representatives and the appropriate subcommittee of the committee on ways and means of the senate, a written report on the number of:

(1) Certified businesses certified by the department of administration during the previous fiscal year;

(2) certified businesses awarded contracts pursuant to subsection (b) during the previous fiscal year;

(3) contracts awarded pursuant to subsection (b) to each certified business during the previous fiscal year;

(4) individuals with disabilities removed from, reinstated to or not reinstated to home and community based services or other medicaid program services during the previous fiscal year as a result of employment with a certified business;

(5) individuals employed by each certified business during the previous fiscal year; and

(6) individuals with disabilities employed by each certified business during the previous fiscal year.

(k) When a state agency is receiving bids to purchase passenger motor vehicles, such agency shall follow the procedures prescribed in subsection (c)(2), except in the case where one of the responsible bidders offers motor vehicles that are assembled in Kansas. In such a case, 3% of the bid of the responsible bidder that offers motor vehicles assembled in Kansas shall be subtracted from the bid amount, and that amount shall be used to determine the lowest bid pursuant to subsection (c)(2). This subsection shall only apply to bids that match the exact motor vehicle specifications of the agency purchasing passenger motor vehicles.

(l) The secretary of administration shall certify that a business meets the requirements for a certified business as defined in subsection (g), and shall recertify such business as having met such requirements every three years thereafter.

Sec. 9. K.S.A. 8-1,147, 73-230, as amended by section 25 of 2024 House Bill No. 2760, and 73-1239, as amended by section 41 of 2024 House Bill No. 2760, and K.S.A. 2023 Supp. 8-1,141, 32-934, as amended by section 10 of 2024 House Bill No. 2760, and 75-3740, as amended by section 47 of 2024 House Bill No. 2760, are hereby repealed.

Sec. 10. This act shall take effect and be in force from and after its publication in the statute book.

Approved May 10, 2024.

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## CHAPTER 105

## HOUSE BILL No. 2530

AN ACT concerning wildlife and parks; relating to the wildlife and parks commission; granting appointing authority to multiple state officers; providing for the election of the chairperson thereof; amending K.S.A. 2023 Supp. 32-805 and repealing the existing section.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. K.S.A. 2023 Supp. 32-805 is hereby amended to read as follows: 32-805. (a) (1) There is hereby created within and as a part of the department the Kansas wildlife and parks commission, and such commission shall be composed of seven members *who are residents of the state of Kansas*. ~~The governor shall appoint residents of this state to be members of the commission. One member of the commission shall be chosen from each fish and wildlife administration region as established by the department. In the appointment of members of the commission, the governor~~

(2) *Such members shall be appointed as follows:*

(A) *One at-large member appointed by the governor;*

(B) *one member appointed by the governor who represents fish and wildlife administration region one;*

(C) *one member appointed by the governor who represents fish and wildlife administration region two;*

(D) *one member appointed by the governor who represents fish and wildlife administration region five;*

(E) *one member appointed by the speaker of the house of representatives who represents fish and wildlife administration region four;*

(F) *one member appointed by the president of the senate who represents fish and wildlife administration region three; and*

(G) *one at-large member appointed by the attorney general.*

(3) *The members appointed by the speaker of the house of representatives, the president of the senate and the attorney general shall serve an initial term of two years and, thereafter, shall be appointed to a term of four years.*

(4) *The appointing authorities for the members of the commission shall give consideration to the appointment of licensed hunters, fishermen and furharvesters, park users and to nonconsumptive users of wildlife and park resources.* ~~No~~ *In no case shall any respective appointing authority appoint a controlled shooting area licensee or any employee of such licensee or any person who provides hunting outfitting services or hunting guide services. Not more than a majority of the members shall be of the same political party. Except as otherwise provided, each member of the commission shall hold office for a term of four years and until a successor is appointed and qualified.* ~~The governor~~ *Each respective ap-*

*pointing authority* shall fill any vacancy on the commission prior to the expiration of a term by appointment for the unexpired term. *On July 1, 2024, each appointing authority may appoint a new member to replace the current incumbent holding such incumbent's seat. Otherwise, such incumbent may serve for the remainder of such incumbent's term.*

(b) Each member of the commission shall take and subscribe an oath or affirmation as required by law before taking office.

(c) ~~The governor~~*Each respective appointing authority* may remove a commissioner after opportunity for a hearing in accordance with the provisions of the Kansas administrative procedure act. If the commissioner is removed, ~~the governor~~*respective appointing authority* shall file in the office of the secretary of state a complete statement of all charges made against such commissioner and ~~the governor's~~*respective appointing authority's* findings thereon, together with a complete record of the proceedings.

(d) The commission shall have such powers, duties and functions as prescribed by law *and shall preserve the rights guaranteed by section 21 of the bill of rights of the constitution of the state of Kansas.* Other than rules and regulations pertaining to personnel matters of the department, the secretary shall submit to the commission all proposed rules and regulations. The commission shall either approve, modify and approve, or reject such proposed rules and regulations. The secretary shall adopt such rules and regulations so approved or so modified and approved. Fees established for licenses, permits, stamps and other issues of the department shall be subject to the approval of the commission. It also shall be the duty of the commission to serve in an advisory capacity to the governor and the secretary in the formulation of policies and plans relating to the department.

(e) ~~The governor~~*members of the commission shall designate elect* one commission member to serve as chairperson of the commission *for a term not to exceed two years and until a successor has been elected. In the event of a vacancy in the position of chairperson, the members shall elect a successor for the remainder of the chairperson's term. Upon the expiration of the chairperson's two-year term, during the commission's first meeting of the calendar year, the members shall elect a new chairperson.* Members of the commission attending meetings of the commission, or attending a subcommittee meeting thereof authorized by the commission, shall be paid compensation, subsistence allowances, mileage and other expenses as provided in K.S.A. 75-3223, and amendments thereto. A majority of the members of the commission shall constitute a quorum for the transaction of business. Meetings may be called by the chairperson and shall be called on the request of a majority of the members of the commission.



Sec. 2. K.S.A. 2023 Supp. 32-805 is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the Kansas register.

Approved May 10, 2024.

Published in the *Kansas Register* May 16, 2024.

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## CHAPTER 106

## HOUSE BILL No. 2531\*

AN ACT establishing the Kansas purple alert plan; relating to public notice of missing persons 18 years of age or older who have been diagnosed with an intellectual disability and are in certain dangerous circumstances.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. (a) There is hereby established the Kansas purple alert plan to provide public notice of a missing individual with intellectual or developmental disabilities. The Kansas purple alert plan shall be established and implemented by the office of the attorney general, in collaboration with the Kansas bureau of investigation, Kansas highway patrol, local law enforcement agencies and other public and private agencies and organizations.

(b) Under the Kansas purple alert plan, public notice of a missing individual may promptly be broadcast and a search may be timely undertaken with the cooperation of local law enforcement, news media and the general public in order to locate such individual in time to avoid serious harm or death if such individual:

- (1) Is 18 years of age or older;
- (2) has been diagnosed with an intellectual disability;
- (3) whose whereabouts are unknown;
- (4) is believed to be in imminent danger of serious bodily injury or death because of such disability; and
- (5) is believed to be unable to return to safety without assistance.

Sec. 2. This act shall take effect and be in force from and after its publication in the statute book.

Approved May 10, 2024.

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## CHAPTER 107

## HOUSE BILL No. 2176

AN ACT concerning library districts; creating the Arkansas city area public library district act and the Udall area public library district act; requiring an election to create such district; authorizing a tax levy therefor; amending K.S.A. 75-2554 and repealing the existing section.

*Be it enacted by the Legislature of the State of Kansas:*

New Section 1. When used in this act and unless otherwise specifically provided therein:

(a) “Board of education” means the board of education of unified school district No. 470;

(b) “city” means the city of Arkansas city, Kansas;

(c) “county” means Cowley county;

(d) “library” means a library that serves the general public and is supported in whole or in part with tax moneys and shall be called the Arkansas city area library district;

(e) “library district” means all territory located within the boundaries of unified school district No. 470; and

(f) “library district board” means the library district board of trustees appointed pursuant to the provisions of this act.

New Sec. 2. (a) The board of trustees of the Arkansas city public library may adopt a resolution proposing to create a library district and stating the proposed tax levy amount for the library district. Copies of the resolutions shall be filed with the county election officer, who shall call and hold an election thereon in the manner provided by the general bond law.

(b) If a majority of the qualified electors of the proposed library district vote in favor of the proposition:

(1) A library district shall be established and maintained, and a library district board shall be appointed as provided in this act;

(2) all contracts entered into by the Arkansas city public library shall be binding on the library district board appointed pursuant to section 3, and amendments thereto; and

(3) all outstanding bonds, debts and other obligations of the Arkansas city public library shall become an obligation of the Arkansas city area library district, except that all bonds and debts relating to the ownership or improvement of the real property on which the Arkansas city public library operates shall remain an obligation of the city of Arkansas city, Kansas.

New Sec. 3. (a) Any library district created pursuant to the provisions of this act shall be governed by a board of trustees. The board shall consist

of seven members. Each member shall be a resident of the library district. Four members shall be appointed by the governing body of the city of Arkansas city with one such member residing outside the city. Three members shall be appointed by the board of education and shall reside outside the city of Arkansas city.

(b) Members of the board of directors of the Arkansas city public library serving prior to the election creating the library district shall remain on the board until the expiration of the term for which the member was originally appointed. Such members shall be eligible for reappointment.

(c) Members of the library district board shall be appointed for a term of four years and until their successors are appointed and qualified. No person who has been appointed for two consecutive four-year terms to the library board shall be eligible for further appointment to the library board until one year after the expiration of the second term. Vacancies on the library district board shall be filled by appointment for the unexpired term.

(d) Members of the library district board shall receive no compensation but shall be paid their actual and necessary expenses in attending meetings and in carrying out their duties as members of the board.

New Sec. 4. (a) Each year, the members of the library district board shall meet and organize by the election of a chairperson, a secretary, a treasurer and such other officers as they may deem necessary. The board shall fix the date and place of its regular meetings, and special meetings may be called by the chairperson or upon written request of a majority of the members. Written notice, stating the time and place of any special meeting and the purpose for which called, unless waived, shall be given to each member of the board at least two days in advance of such meeting, and no business other than business stated in the notice shall be transacted at such meeting.

(b) The treasurer of the library district board shall give bond in an amount fixed by the library district board and approved by the board of education. The bond shall be filed with the county clerk.

(c) The county treasurer shall pay over to the treasurer of the library district board all funds collected for the maintenance and support of the library district, and the treasurer of the library district board shall pay out the funds on orders of the board signed by the secretary and chairperson. Such treasurer shall keep an accurate record of all moneys received and disbursed and make a report to the library board monthly, or as often as the board requires.

New Sec. 5. The library shall be free for the use of the residents of the library district, subject to reasonable rules and regulations as the library district board may adopt. The library district board may exclude from the use of the library any person who shall willfully violate such rules. The library district board may extend the use and privilege of such

library to nonresidents of the district, charge nonresidents a reasonable fee and make exchanges of books with any other library upon such terms and conditions as the library district board may prescribe.

New Sec. 6. The library district board shall constitute a body corporate and politic, possessing the usual powers of a corporation for public purposes and may contract, sue and be sued and acquire, hold and convey real and personal property in accordance with law. Further, the board shall have the power to:

(a) Make and adopt rules and regulations for the administration of the library;

(b) purchase or lease a site or sites and to lease or to erect a building or buildings for the use of the library;

(c) acquire by purchase, gift or exchange any books, magazines, papers, printed materials, slides, pictures, films, projection equipment, phonograph records and other materials and equipment deemed necessary by the board for the maintenance and extension of modern library services;

(d) employ a librarian and such other employees as the board deems necessary, to remove such employees and to fix their compensation;

(e) establish and maintain a library or libraries and traveling library services within the district or within any other municipality with which service contract arrangements have been made;

(f) contract with other libraries or with the governing body of a municipality for the furnishing of library services to the inhabitants of such municipality to the extent and upon such terms as may be agreed upon and to contract with any school board to furnish library services to any school library or to use the library facilities of the public school to supplement the facilities of the public library;

(g) receive, accept and administer any moneys appropriated or granted to it by the state or the federal government or any agency or subdivision thereof for the purpose of aiding or providing library services;

(h) receive and accept any gift or donation to the library and administer the same in accordance with any provisions thereof. If no provisions are specified, the board shall have the power to hold, invest or reinvest the gift and any dividends, interest, rent or income derived from the gift in the manner the board deems will best serve the interests of the library;

(i) receive and accept any grant, gift, donation or appropriated or other funds from the United States government, or its agencies, or any other source whatsoever for the purposes of the library district established under this act;

(j) make annual reports to the state librarian and the governing body of the board of education each year for the preceding calendar year showing receipts and disbursements from all funds under its control and showing such statistical information relating to library materials acquired and

on hand, number of library users, library services available and other information of general interest as the governing body requires; and

(k) place moneys received from sources other than a tax levy for library purposes in a separate fund or funds or in the fund to which the tax levy moneys are credited, unless the grantor or donor directs how and for what purpose the money shall be spent.

New Sec. 7. (a) The library district board shall prepare an annual budget for the maintenance, support and operation of the library. Prior to the certification of its budget to the board of education, the library district board shall meet for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget. The library district board shall give at least 10 days' notice of the time and place of the meeting by publication in a weekly or daily newspaper having general circulation in the taxing district. Such notice shall include the proposed budget and shall set out all essential items in the budget. The public hearing required to be held shall be held not less than 10 days prior to the date on which the library board is required to certify its budget to the board of education. After such hearing, the budget shall be adopted or amended and adopted by the library district board by passage of a resolution. A copy of the budget shall be filed with the clerk of the board of education and the Cowley county clerk.

(b) Any resolution adopted under subsection (a) shall state the total amount of the tax to be levied for the library district by the board of education. The resolution shall be published once each week for two consecutive weeks in the official newspaper of the taxing district. Such tax levy shall be levied on behalf of the library district by the board of education.

(c) Such tax levy amount may be levied in each successive budget year unless a petition requesting an election upon the proposition to increase the tax levy in excess of the current tax levy, signed by at least 5% of the qualified voters of the taxing district, is filed with the county election officer within 30 days following the date of the last publication of the resolution. In the event a valid petition is filed, no such increased levy shall be made without such proposition having been submitted to and approved by a majority of the voters of the taxing district voting at an election.

(d) Any such election shall be called and held in the manner provided by the general bond law, and the cost of the election shall be paid by the library district board. Such taxes shall be levied and collected in like manner as other taxes, and the board of education shall certify such levy to the county clerk, who is hereby authorized to levy tax on behalf of the library district.

(e) The tax levy provided in this section shall not be considered to be a tax levy of the board of education.

(f) All financial records of the library board shall be audited as provided in K.S.A. 75- 1122, and amendments thereto, and a copy of such annual audit report shall be filed with the board of education and with the Cowley county clerk. The cost of each audit shall be paid by the library district board.

(g) Notwithstanding any other provision of law, upon the date the tax levy provided for in this act takes effect, no tax levy on land within the library district created by this act shall be imposed for any subsequent calendar year to support a regional system of cooperating libraries. On such date, the Arkansas city public library shall cease to be a participating library in the south central Kansas library system. Such library district may submit a petition to join the south central Kansas library system as a participating library.

New Sec. 8. Sections 1 through 8, and amendments thereto, shall be known and may be cited as the Arkansas city area public library district act.

New Sec. 9. When used in this act and unless otherwise specifically provided therein:

(a) “Board of education” means the board of education of unified school district No. 463;

(b) “city” means the city of Udall, Kansas;

(c) “county” means Cowley county;

(d) “library” means a library that serves the general public and is supported in whole or in part with tax moneys and shall be called the Udall area public district library;

(e) “library district” means all territory located within the boundaries of unified school district No. 463; and

(f) “library district board” means the library district board of trustees appointed pursuant to the provisions of this act.

New Sec. 10. (a) The board of trustees of the Udall public library may adopt a resolution proposing to create a library district and stating the proposed tax levy amount for the library district. Copies of the resolutions shall be filed with the county election officer, who shall call and hold an election thereon. Such election shall be called and held in the manner provided by the general bond law.

(b) If a majority of the qualified electors of the proposed library district vote in favor of the proposition:

(1) A library district shall be established and maintained, and a library district board shall be appointed as provided in this act;

(2) all contracts entered into by Udall public library shall be binding on the library district board appointed pursuant to section 11, and amendments thereto; and



(3) all outstanding bonds, debts and other obligations of the Udall public library shall become an obligation of the Udall area library district, except that all bonds and debts relating to the ownership or improvement of the real property on which the Udall public library operates shall remain an obligation of the city of Udall, Kansas.

New Sec. 11. (a) Any library district created pursuant to the provisions of this act shall be governed by a board of trustees. The board shall consist of seven members. Each member shall be a resident of the library district. Four members shall be appointed by the governing body of the city of Udall with one such member residing outside the city. Three members shall be appointed by the board of education and shall reside outside the city of Udall.

(b) Members of the board of directors of the Udall public library serving prior to the election creating the library district shall remain on the board until the expiration of the term for which the member was originally appointed. Such members shall be eligible for reappointment.

(c) Members of the library district board shall be appointed for a term of four years and until their successors are appointed and qualified. No person who has been appointed for two consecutive four-year terms to the library board shall be eligible for further appointment to the library board until one year after the expiration of the second term. Vacancies on the library district board shall be filled by appointment for the unexpired term.

(d) Members of the library district board shall receive no compensation but shall be paid their actual and necessary expenses in attending meetings and in carrying out their duties as members of the board.

New Sec. 12. (a) Each year, the members of a library district board shall meet and organize by the election of a chairperson, a secretary, a treasurer and such other officers as they may deem necessary. The board shall fix the date and place of its regular meetings, and special meetings may be called by the chairperson or upon written request of a majority of the members. Written notice, stating the time and place of any special meeting and the purpose for which called, unless waived, shall be given to each member of the board at least two days in advance of such meeting, and no business other than business stated in the notice shall be transacted at such meeting.

(b) The treasurer of the library district board shall give bond in an amount fixed by the library district board and approved by the board of education. The bond shall be filed with the county clerk.

(c) The county treasurer shall pay over to the treasurer of the library district board all funds collected for the maintenance and support of the library district, and the treasurer of the library district board shall pay out the funds on orders of the board signed by the secretary and chairperson.

Such treasurer shall keep an accurate record of all moneys received and disbursed and make a report to the library board monthly, or as often as the board requires.

New Sec. 13. The library shall be free for the use of the residents of the library district, subject to reasonable rules and regulations as the library district board may adopt. The library board may exclude from the use of the library any and all persons who shall willfully violate such rules. The library board may extend the use and privilege of such library to non-residents of the district, charge nonresidents a reasonable fee and make exchanges of books with any other library upon such terms and conditions as the library district board may prescribe.

New Sec. 14. The library district board shall constitute a body corporate and politic, possessing the usual powers of a corporation for public purposes and may contract, sue and be sued and acquire, hold and convey real and personal property in accordance with law. Further, the board shall have the power to:

(a) Make and adopt rules and regulations for the administration of the library;

(b) purchase or lease a site or sites and to lease or to erect a building or buildings for the use of the library;

(c) acquire by purchase, gift or exchange any books, magazines, papers, printed materials, slides, pictures, films, projection equipment, phonograph records and other material and equipment deemed necessary by the board for the maintenance and extension of modern library services;

(d) employ a librarian and such other employees as the board deems necessary, to remove such employees and to fix their compensation;

(e) establish and maintain a library or libraries and traveling library services within the district or within any other municipality with which service contract arrangements have been made;

(f) contract with other libraries or with the governing body of a municipality for the furnishing of library services to the inhabitants of such municipality to the extent and upon such terms as may be agreed upon and to contract with any school board to furnish library services to any school library or to use the library facilities of the public school to supplement the facilities of the public library;

(g) receive, accept and administer any moneys appropriated or granted to it by the state or the federal government or any agency or subdivision thereof for the purpose of aiding or providing library services;

(h) receive and accept any gift or donation to the library and administer the same in accordance with any provisions thereof. If no provisions are specified, the board shall have the power to hold, invest or re-invest the gift and any dividends, interest, rent or income derived from the gift in the manner the board deems will best serve the interests of the library;

(i) receive and accept any grant, gift, donation or appropriated or other funds from the United States government, or its agencies, or any other source whatsoever for the purposes of the library district established under this act;

(j) make annual reports to the state librarian and the governing body of the board of education each year for the preceding calendar year showing receipts and disbursements from all funds under its control and showing such statistical information relating to library materials acquired and on hand, number of library users, library services available and other information of general interest as the governing body requires; and

(k) place moneys received from sources other than a tax levy for library purposes in a separate fund or funds or in the fund to which the tax levy moneys are credited, unless the grantor or donor directs how and for what purpose the money shall be handled and spent.

New Sec. 15. (a) The library district board shall prepare an annual budget for the maintenance, support and operation of the library. Prior to the certification of its budget to the board of education, the library board shall meet for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget. The library board shall give at least 10 days' notice of the time and place of the meeting by publication in a weekly or daily newspaper having general circulation in the taxing district. Such notice shall include the proposed budget and shall set out all essential items in the budget. The public hearing required to be held shall be held not less than 10 days prior to the date on which the library board is required to certify its budget to the board of education. After such hearing, the budget shall be adopted or amended and adopted by the library board by passage of a resolution. A copy of the budget shall be filed with the clerk of the board of education and the Cowley county clerk.

(b) Any resolution adopted under subsection (a) shall state the total amount of the tax to be levied for the library district by the board of education. The resolution shall be published once each week for two consecutive weeks in the official newspaper of the taxing district. Such tax levy shall be levied on behalf of the library district by the board of education.

(c) Such tax levy amount may be levied in each successive budget year unless a petition requesting an election upon the proposition to increase the tax levy in excess of the current tax levy, signed by at least 5% of the qualified voters of the taxing district, is filed with the county election officer within 30 days following the date of the last publication of the resolution. In the event a valid petition is filed, no such increased levy shall be made without such proposition having been submitted to and approved by a majority of the voters of the taxing district voting at an election.

(d) Any such election shall be called and held in the manner provided by the general bond law, and the cost of the election shall be paid by the library district board. Such taxes shall be levied and collected in like manner as other taxes, and the board of education shall certify such levy to the county clerk, who is hereby authorized to levy tax on behalf of the library district.

(e) The tax levy provided in this section shall not be considered to be a tax levy of the board of education.

(f) All financial records of the library board shall be audited as provided in K.S.A. 75-1122, and amendments thereto, and a copy of such annual audit report shall be filed with the board of education and with the Cowley county clerk. The cost of each audit shall be paid by the library district board.

(g) Notwithstanding any other provision of law, upon the date the tax levy provided for in this act takes effect, no tax levy on land within the library district created by this act shall be imposed for any subsequent calendar year to support a regional system of cooperating libraries. On such date, the Udall public library shall cease to be a participating library in the south central Kansas library system. Such library district may submit a petition to join the south central Kansas library system as a participating library.

New Sec. 16. Sections 9 through 16, and amendments thereto, shall be known and may be cited as the Udall area public library district act.

Sec. 17. K.S.A. 75-2554 is hereby amended to read as follows: 75-2554. As used in this act, unless the context clearly indicates a different meaning:

(a) "Local public libraries" mean:

(1) Kansas libraries operating under the provisions of K.S.A. 12-1215 ~~to through~~ 12-1248, ~~inclusive~~, and amendments thereto;

(2) libraries operating under the provisions of K.S.A. ~~1997-Supp. 12-1260 to through~~ 12-1270, ~~inclusive~~, and amendments thereto;

(3) *libraries operating under the provisions of sections 1 through 8, and amendments thereto;*

(4) *libraries operating under the provisions of sections 9 through 16, and amendments thereto;*

(5) libraries operating under the provisions of K.S.A. ~~1997-Supp. 12-1276~~, and amendments thereto;

~~(4)-(6)~~ libraries operating under the provisions of K.S.A. 72-1623, and amendments thereto; or

~~(5)-(7)~~ municipalities contracting with any library for the furnishing of library services to such municipality pursuant to K.S.A. 12-1230 or 12-1269, and amendments thereto;

(b) "regional libraries" mean the regional systems of libraries heretofore organized and operating under authority of K.S.A. 75-2547 ~~to through~~ 75-2552, ~~inclusive~~, and amendments thereto;

(c) “state library” means the Kansas state library created and operating under authority of K.S.A. 75-2534, and amendments thereto; and

(d) “state librarian” means the state librarian appointed pursuant to K.S.A. 75-2535, and amendments thereto.

Sec. 18. K.S.A. 75-2554 is hereby repealed.

Sec. 19. This act shall take effect and be in force from and after its publication in the statute book.

Approved May 10, 2024.

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## CHAPTER 108

## House Substitute for SENATE BILL No. 287

AN ACT concerning health and healthcare; relating to healthcare providers; prohibiting a healthcare provider from administering any drug or diagnostic test or conducting behavioral health treatment to a minor in a school facility without parental consent; enacting the no patient left alone act to require hospitals, adult care homes and hospice facilities to allow in-person visitation in certain circumstances; authorizing such patient care facilities to adopt visitation policies and procedures; expanding licensure of rural emergency hospitals that meet criteria between January 2015 and December 2020; relating to emergency medical responder authorized activities; authorizing distribution of non prescription over-the-counter medications; amending K.S.A. 65-6144 and K.S.A. 2023 Supp. 65-484 and 65-16,127 and repealing the existing sections.

*Be it enacted by the Legislature of the State of Kansas:*

New Section 1. (a) As used in this section:

(1) “Appropriate licensing agency” means the agency that issues the license, certification or registration to the healthcare provider under this section.

(2) “Behavioral health crisis” means the same as defined in K.S.A. 65-536, and amendments thereto.

(3) “Consent” means assent in fact, whether expressed or apparent.

(4) “Drug” means the same as defined in K.S.A. 65-1626, and amendments thereto.

(5) “Healthcare provider” means a person who is licensed by or holds a temporary permit to practice issued by the state board of healing arts, the board of nursing or the behavioral sciences regulatory board.

(6) “Minor” means an individual under 18 years of age.

(7) “Parent” means the same as defined in K.S.A. 38-141, and amendments thereto.

(8) “School facility” means any building or structure owned, operated or maintained by the board of education of a public school or the governing body of an accredited nonpublic school if such facility is accessible to students.

(b) (1) Except as provided in subsection (c), notwithstanding any other provision of law to the contrary, unless a healthcare provider has consent of a minor’s parent, a healthcare provider shall not, while a minor or healthcare professional is at a school facility:

(A) Prescribe, dispense or administer any prescription or nonprescription drug;

(B) administer a diagnostic test with the minor’s bodily fluids; or

(C) conduct ongoing behavioral health treatment.

(2) Notwithstanding the provisions of K.S.A. 72-6316, and amendments thereto, the provisions of paragraph (1) shall not prevent a healthcare provider at a school from conducting a behavioral health assessment

or intervention for a minor experiencing a behavioral health crisis, conducting a school-based screening required by law or providing education to a minor.

(3) A healthcare provider who violates the provisions of paragraph (1) shall be subject to professional discipline from such healthcare provider's appropriate licensing agency.

(c) The provisions of this section shall not apply to:

(1) Consent by parent for surgery and other procedures on a child, K.S.A. 38-122, and amendments thereto;

(2) consent for medical care of unmarried pregnant minor, K.S.A. 38-123, and amendments thereto;

(3) donation of blood by persons over 16, K.S.A. 38-123a, and amendments thereto;

(4) consent for immunization by person other than a parent, K.S.A. 38-137, and amendments thereto;

(5) health services under the revised Kansas code for care of children, K.S.A. 38-2217, and amendments thereto;

(6) emergency care by healthcare providers, K.S.A. 65-2891, and amendments thereto;

(7) examination and treatment of persons under 18 for venereal disease, K.S.A. 65-2892, and amendments thereto; and

(8) examination and treatment of minors for drug abuse, misuse or addiction, K.S.A. 65-2892a, and amendments thereto.

New Sec. 2. (a) This section shall be known and may be cited as the no patient left alone act.

(b) As used in this section:

(1) "Essential caregiver" means an individual designated by the patient who meets an essential need of the patient by assisting with the tasks of daily living or providing important emotional, social or psychological support;

(2) "immediate family member" means father, mother, stepparent, child, grandchild, stepchild, sibling, spouse or grandparent of the patient;

(3) "patient" means an individual who is receiving care at a patient care facility; and

(4) "patient care facility" includes any adult care home as defined in K.S.A. 39-923, and amendments thereto, and any medical care facility as defined in K.S.A. 65-425, and amendments thereto, except that "patient care facility" includes a hospice that is certified to participate in the medicare program under 42 C.F.R. § 418.1 et seq., and that provides services only to hospice patients.

(c) When providing end-of-life care, a patient care facility shall not:

(1) Take action to prevent a patient from receiving in-person visitation from any person designated by the patient, if the patient has the ca-



capacity to make such designation, or any person designated by the patient's agent for healthcare decisions established by a durable power of attorney for healthcare decisions pursuant to K.S.A. 58-625 et seq., and amendments thereto, if the patient does not have such capacity. Such visitor may include, but shall not be limited to:

(A) An immediate family member, domestic partner or significant other;

(B) the agent for healthcare decisions established by a durable power of attorney for healthcare decisions pursuant to K.S.A. 58-625 et seq., and amendments thereto;

(C) an essential caregiver; or

(D) a minister, priest, rabbi or clergy person of any religious denomination or sect to which the patient is an adherent; or

(2) prohibit a patient from receiving in-person visitation from one or more individuals at a time.

(d) A patient may refuse in-person visitation or revoke previously granted in-person visitation from any person at any time.

(e) Prior to September 1, 2024, each patient care facility may establish visitation policies and procedures, including, but not limited to:

(1) Infection control protocols and education for visitors;

(2) a set schedule of dates and times when visitation is allowed;

(3) allowable visit length; and

(4) limits on number of visitors.

(f) Visitation policies and procedures adopted under this section shall:

(1) Allow in-person visitation, unless the patient objects, when the patient is:

(A) Receiving end-of-life care;

(B) making one or more major medical decisions;

(C) experiencing emotional distress or grieving the recent loss of a friend or family member;

(D) experiencing functional, cognitive or nutritional decline;

(E) struggling with the change in environment at the patient care facility after having previously lived with such patient's immediate family member;

(F) admitted to a patient care facility for childbirth, including care related to a miscarriage or stillbirth; or

(G) under 18 years of age;

(2) be provided to the patient care facility's licensing agency at the time of initial licensure or renewal or any time upon request; and

(3) be easily accessible from the homepage of the patient care facility's website.

(g) Visitation policies and procedures adopted under this section shall not contain more stringent infection control protocols for visitors

than for employees of the patient care facility who are providing direct care to patients.

- (h) A patient care facility may:
    - (1) Adopt visitation policies and procedures that are more stringent for intensive or critical care units;
    - (2) modify visitation based on a patient's condition or need for rest;
    - (3) require a visitor to agree in writing to follow the facility's policies and procedures;
    - (4) temporarily suspend a visitor's in-person visitation if such visitor violates the facility's policies and procedures;
    - (5) revoke a visitor's in-person visitation if such visitor repeatedly violates the facility's policies and procedures or displays any violent or aggressive behavior; and
    - (6) notwithstanding subsection (g), require a visitor to adhere to infection control procedures, including wearing personal protective equipment.
  - (i) The department of health and environment shall publish on its website:
    - (1) An explanation of this section's visitation requirements; and
    - (2) a link for individuals to report complaints alleging violations of this section by a patient care facility.
  - (j) A patient care facility shall be immune from civil liability for damages for acts taken in compliance with this section unless such act constitutes gross negligence or willful, wanton or reckless conduct.
  - (k) Nothing in this section shall be construed to:
    - (1) Supersede any federal laws, rules or regulations regarding patient care facilities; or
    - (2) prohibit a patient care facility from taking actions, including those based on guidance from the centers for medicare and medicaid services, necessary to ensure that such patient care facility remains eligible for federal financial participation, federal funds or participation in federal programs and for reimbursement for services provided in such patient care facility.
- Sec. 3. On and after the date of publication in the Kansas register of the notice prescribed in section 4, K.S.A. 2023 Supp. 65-484 is hereby amended to read as follows: 65-484. (a) A facility shall be eligible to apply for a rural emergency hospital license if such facility, as of December 27, 2020, was a:
- (1) Licensed critical access hospital;
  - (2) general hospital with not more than 50 licensed beds located in a county in a rural area as defined in section 1886(d)(2)(D) of the federal social security act; or
  - (3) general hospital with not more than 50 licensed beds that is deemed as being located in a rural area pursuant to section 1886(d)(8)(E) of the federal social security act.

(b)(1) *A facility shall be eligible to apply for a rural emergency hospital license if such facility, at any point during the period beginning on January 1, 2015, and ending on December 26, 2020, was a facility described in subsection (a) or became a department of a provider or provider-based entity.*

(2) *A facility may qualify for licensure under this subsection notwithstanding whether such facility was enrolled in medicare under a different United States centers for medicare and medicaid services certification number if such facility remains within the same zip code as when the facility originally received such facility's certification number.*

(3) *As used in this subsection, "provider-based entity" means the same as defined in 42 C.F.R. § 413.65.*

(c) A facility applying for licensure as a rural emergency hospital shall include with the licensure application:

(1) An action plan for initiating rural emergency hospital services, including a detailed transition plan that lists the specific services that the facility will retain, modify, add and discontinue;

(2) a description of services that the facility intends to provide on an outpatient basis; and

(3) such other information as required by rules and regulations adopted by the department of health and environment.

~~(e)~~(d) A rural emergency hospital shall not have inpatient beds, except that such hospital may have a unit that is a distinct part of such hospital and that is licensed as a skilled nursing facility to provide post-hospital extended care services.

~~(d)~~(e) A rural emergency hospital may own and operate an entity that provides ambulance services.

~~(e)~~(f) A licensed general hospital ~~or~~, critical access hospital, *provider-based entity or provider department* that applies for and receives licensure as a rural emergency hospital and elects to operate as a rural emergency hospital shall retain its original license as a general hospital or critical access hospital. Such original license shall remain inactive while the rural emergency hospital license is in effect.

New Sec. 4. When the rural emergency hospital adjustment act, S. 3394, 118<sup>th</sup> Cong. (2023) or H.R. 7759, 118<sup>th</sup> Cong. (2024) is passed into law, the attorney general shall certify such bill's passage to the secretary of state. Upon receipt of such certification, the secretary of state shall publish such certification in the Kansas register.

Sec. 5. K.S.A. 2023 Supp. 65-16,127 is hereby amended to read as follows: 65-16,127. (a) As used in this section:

(1) "Bystander" means a family member, friend, caregiver or other person in a position to assist a person who the family member, friend, caregiver or other person believes, in good faith, to be experiencing an opioid overdose.

(2) “Emergency opioid antagonist” means any drug that inhibits the effects of opioids and that is approved by the United States food and drug administration for the treatment of an opioid overdose.

(3) “First responder” includes any emergency medical service provider, as defined by K.S.A. 65-6112, and amendments thereto, any law enforcement officer, as defined by K.S.A. 22-2202, and amendments thereto, and any actual member of any organized fire department, whether regular or volunteer.

(4) “First responder agency” includes, but is not limited to, any law enforcement agency, fire department or criminal forensic laboratory of any city, county or the state of Kansas.

(5) “Opioid antagonist protocol” means the protocol established by the state board of pharmacy pursuant to subsection (b).

(6) “Opioid overdose” means an acute condition including, but not limited to, extreme physical illness, decreased level of consciousness, respiratory depression, coma, mania or death, resulting from the consumption or use of an opioid or another substance with which an opioid was combined, or that a layperson would reasonably believe to be resulting from the consumption or use of an opioid or another substance with which an opioid was combined, and for which medical assistance is required.

(7) “Patient” means a person believed to be at risk of experiencing an opioid overdose.

(8) “School nurse” means a professional nurse licensed by the board of nursing and employed by a school district to perform nursing procedures in a school setting.

(9) “Healthcare provider” means a physician licensed to practice medicine and surgery by the state board of healing arts, a licensed dentist, a mid-level practitioner as defined by K.S.A. 65-1626, and amendments thereto, or any person authorized by law to prescribe medication.

(b) The state board of pharmacy shall issue a statewide opioid antagonist protocol that establishes requirements for a licensed pharmacist to dispense emergency opioid antagonists to a person pursuant to this section. The opioid antagonist protocol shall include procedures to ensure accurate recordkeeping and education of the person to whom the emergency opioid antagonist is furnished, including, but not limited to: Opioid overdose prevention, recognition and response; safe administration of an emergency opioid antagonist; potential side effects or adverse events that may occur as a result of administering an emergency opioid antagonist; a requirement that the administering person immediately contact emergency medical services for a patient; and the availability of drug treatment programs.

(c) A pharmacist may furnish an emergency opioid antagonist to a patient or bystander subject to the requirements of this section, the pharma-

cy act of the state of Kansas and any rules and regulations adopted by the state board of pharmacy thereunder.

(d) A pharmacist furnishing an emergency opioid antagonist pursuant to this section may not permit the person to whom the emergency opioid antagonist is furnished to waive any consultation required by this section or any rules and regulations adopted thereunder.

(e) Any first responder, scientist or technician operating under a first responder agency or school nurse is authorized to possess, store, *distribute* and administer emergency opioid antagonists as clinically indicated, provided that all personnel with access to emergency opioid antagonists are trained, at a minimum, on the following:

- (1) Techniques to recognize signs of an opioid overdose;
- (2) standards and procedures to store, *distribute* and administer an emergency opioid antagonist;
- (3) emergency follow-up procedures, including the requirement to summon emergency ambulance services either immediately before or immediately after administering an emergency opioid antagonist to a patient; and
- (4) inventory requirements and reporting any administration of an emergency opioid antagonist to a healthcare provider.

(f) (1) Any first responder agency electing to provide an emergency opioid antagonist to its employees or volunteers for the purpose of administering the emergency opioid antagonist shall procure the services of a physician to serve as physician medical director for the first responder agency's emergency opioid antagonist program.

(2) The first responder agency shall utilize the physician medical director or a licensed pharmacist for the purposes of:

- (A) Obtaining a supply of emergency opioid antagonists;
- (B) receiving assistance developing necessary policies and procedures that comply with this section and any rules and regulations adopted thereunder;
- (C) training personnel; and
- (D) coordinating agency activities with local emergency ambulance services and medical directors to provide quality assurance activities.

(g) (1) Any healthcare provider or pharmacist who, in good faith and with reasonable care, prescribes or dispenses an emergency opioid antagonist pursuant to this section shall not, by an act or omission, be subject to civil liability, criminal prosecution or any disciplinary or other adverse action by a professional licensure entity arising from the healthcare provider or pharmacist prescribing or dispensing the emergency opioid antagonist.

(2) Any patient, bystander, school nurse, or a first responder, scientist or technician operating under a first responder agency, who, in good faith and with reasonable care, receives and administers an emergency opioid

antagonist pursuant to this section to a person experiencing a suspected opioid overdose shall not, by an act or omission, be subject to civil liability or criminal prosecution, unless personal injury results from the gross negligence or willful or wanton misconduct in the administration of the emergency opioid antagonist.

(3) Any first responder agency employing or contracting any person that, in good faith and with reasonable care, administers an emergency opioid antagonist pursuant to this section to a person experiencing a suspected opioid overdose shall not, by an act or omission, be subject to civil liability, criminal prosecution, any disciplinary or other adverse action by a professional licensure entity or any professional review.

(h) The state board of pharmacy shall adopt rules and regulations as may be necessary to implement the provisions of this section prior to January 1, 2018.

(i) This section shall be a part of and supplemental to the pharmacy act of the state of Kansas.

Sec. 6. K.S.A. 65-6144 is hereby amended to read as follows: 65-6144.

(a) An emergency medical responder may perform any of the following interventions, by use of the devices, medications and equipment, or any combination thereof, after successfully completing an approved course of instruction, local specialized device training and competency validation and when authorized by medical protocols, or upon order when direct communication is maintained by radio, telephone or video conference is monitored by a physician, physician assistant when authorized by a physician, an advanced practice registered nurse when authorized by a physician, or a professional nurse when authorized by a physician, upon order of such person:

- (1) Emergency vehicle operations;
- (2) initial scene management;
- (3) patient assessment and stabilization;
- (4) cardiac arrest management through the use of cardiopulmonary resuscitation and the use of an automated external defibrillator;
- (5) airway management and oxygen therapy;
- (6) utilization of equipment for the purposes of acquiring an EKG rhythm strip;
- (7) control of bleeding;
- (8) extremity splinting;
- (9) spinal immobilization;
- (10) nebulizer therapy;
- (11) intramuscular injections with auto-injector;
- (12) administration of medications as approved by the board by appropriate routes;
- (13) recognize and comply with advanced directives;

(14) use of blood glucose monitoring;  
(15) ~~assist~~ *assistance* with childbirth;  
(16) non-invasive monitoring of hemoglobin derivatives;  
(17) *distribution of non prescription, over-the-counter medications as approved by the service medical director, except an emergency medical responder shall not distribute:*

(A) *Any compound, mixture, or preparation that contains any detectable quantity of ephedrine, its salts or optical isomers, or salts of optical isomers and is exempt from being reported to the statewide electronic logging system for the sale of methamphetamine precursors; or*

(B) *any compound, mixture, or preparation that contains any detectable quantity of pseudoephedrine, its salts or optical isomers, or salts of optical isomers and is exempt from being reported to the statewide electronic logging system for the sale of methamphetamine precursors; and*

~~(17)~~(18) other techniques and devices of preliminary care an emergency medical responder is trained to provide as approved by the board.

Sec. 7. On and after the date of publication in the Kansas register of the notice prescribed in section 4, K.S.A. 2023 Supp. 65-484 is hereby repealed.

Sec. 8. K.S.A. 65-6144 and K.S.A. 2023 Supp. 65-16,127 are hereby repealed.

Sec. 9. This act shall take effect and be in force from and after its publication in the statute book.

Approved May 10, 2024.

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## CHAPTER 109

## Senate Substitute for HOUSE BILL No. 2047

AN ACT concerning agriculture; relating to livestock marks and brands; requiring approval of livestock brand applications by the animal health commissioner; submission of brand application and registration fees; increasing the maximum amount for brand registration and renewal fees; relating to the farm animal and field crop and research facilities protection act; prohibiting entering or remaining on and knowingly making false statements to gain access to animal facilities and field crop production areas; providing penalties for violations thereof; removing the intent to destroy property; amending K.S.A. 47-417, 47-1826 and 47-1827 and repealing the existing sections.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. K.S.A. 47-417 is hereby amended to read as follows: 47-417. (a) Any person may adopt a brand for the purpose of branding livestock in accordance with authorized rules and regulations of the animal health commissioner of the Kansas department of agriculture division of animal health. Such person shall have the exclusive right to use such brand in this state, after ~~registering~~ *receiving approval of the application* for such brand ~~with~~ *from* the animal health commissioner.

(b) Any person desiring to register a livestock brand shall forward to the commissioner a facsimile of such brand and shall accompany the same with the ~~registration~~ *application* fee in the amount provided under this section. *Upon a determination by the animal health commissioner that such brand is available for use and may be registered, the registrant shall, within 60 days of notice of such determination being sent by the animal health commissioner, remit to the animal health commissioner a brand registration fee in the amount provided under this section. If such brand registration fee is not paid as required under this section, the animal health commissioner may deny the application. Each person-making application for the registering of an available livestock brand whose brand application is approved shall be issued a certificate of brand title upon remittance of the brand registration fee as provided under this section. Such* Each brand title shall be valid for a recording period ending four years subsequent to the next April 1 following date of issuance. *Separate application and registration fees shall be required for each brand for which registration is sought and each brand for which an application for registration is approved. The use of a brand for which a certificate of brand title has not been issued shall be unlawful and subject to penalties as provided in K.S.A. 47-421, and amendments thereto.*

(c) ~~For the purpose of revising the brand records, the animal health commissioner shall collect~~ Each person wanting to renew a certificate of brand title held by such person shall, upon the expiration of the recording period for such certificate of brand title, remit to the animal health com-

missioner a renewal fee in the amount provided under this section ~~on all brands upon which the recording period expires~~. Any person submitting such renewal fee shall be entitled to a renewal of registration of such person's livestock brand for a five-year period from the date of expiration of registration of such person's livestock brand as shown by such person's last certificate of brand title.

(d) The livestock brand of any person whose registration expires and who fails to pay such renewal fee within a grace period of 60 days after expiration of the registration period shall be forfeited. The use of a forfeited brand shall be unlawful *and subject to penalties as provided in K.S.A. 47-421, and amendments thereto*.

(e) Upon the forfeiture of a livestock brand, the animal health commissioner is authorized to receive and accept an application for such brand to the same extent as if such brand had never been issued to anyone as a registered brand.

(f) (1) The animal health commissioner shall determine annually the amount of funds ~~which that~~ will be required for the purposes for which the brand *application*, registration and renewal fees are charged and collected and shall fix and adjust from time to time each such fee in such reasonable amount as may be necessary for such purposes, except that in no case shall ~~either~~ the following *exceed \$100*:

(A) *The brand renewal fee; or*

(B) *the total of the brand application fee and registration fee* ~~or the renewal fee exceed \$55~~.

(2) The amounts of the brand *application fee*, registration fee and the renewal fee in effect ~~on the day preceding the effective date of this act~~ *June 30, 2024*, shall continue in effect until the animal health commissioner fixes different amounts for such fees under this section.

Sec. 2. K.S.A. 47-1826 is hereby amended to read as follows: 47-1826. As used in the farm animal and field crop and research facilities protection act:

(a) "Aircraft" *means the same as defined in 14 C.F.R. § 1.1, as in effect on July 1, 2024*.

(b) "Animal" means any warm or coldblooded animal used in food, fur or fiber production, agriculture, research, testing or education ~~and~~. "Animal" includes dogs, cats, poultry, fish and invertebrates.

~~(b)~~(c) "Animal facility" includes any vehicle, building, structure, research facility or premises where an animal is kept, handled, housed, exhibited, bred or offered for sale.

~~(c)~~(d) "Consent" means assent in fact, whether express or apparent.

~~(d)~~ "Deprive" means to:

(1) ~~Withhold an animal or other property from the owner permanently or for so extended a period of time that a major portion of the value or enjoyment of the animal or property is lost to the owner;~~

~~(2) —restore the animal or other property only upon payment of reward or other compensation; or~~

~~(3) —dispose of an animal or other property in a manner that makes recovery of the animal or property by the owner unlikely.~~

~~(c) —“Effective consent” includes consent by a person legally authorized to act for the owner. Consent is not effective if:~~

~~(1) —Induced by force, fraud, deception, duress or threat;~~

~~(2) —given by a person the offender knows is not legally authorized to act for the owner; or~~

~~(3) —given by a person who by reason of youth, mental disease or defect or under the influence of drugs or alcohol is known by the offender to be unable to make reasonable decisions.~~

~~(f)(e)~~ “Owner” means a person who has title to the property, possession of the property, whether lawful or not, or a greater right to possession of the property than the actor.

~~(g)(f)~~ “Person” means any individual, state agency, corporation, association, nonprofit corporation, joint stock company, firm, trust, partnership, two or more persons having a joint or common interest or other legal entity.

~~(h) —“Possession” means actual care, custody, control or management.~~

~~(i)(g)~~ “Research facility” means any place, laboratory, institution, medical care facility, elementary school, secondary school, college or university, ~~at which~~ *where* any scientific test, experiment or investigation involving the use of any living animal or field crop product is carried out, conducted or attempted.

Sec. 3. K.S.A. 47-1827 is hereby amended to read as follows: 47-1827.

(a) No person shall:-

~~(1) Without the effective consent of the owner and with the intent to damage the enterprise conducted at the animal facility, damage or destroy an animal facility or any animal or property in or on an animal facility;~~

~~(2) enter or remain upon or in any animal facility, including flying an aircraft within the airspace directly above such animal facility but below the minimum safe altitude prescribed in 14 C.F.R. 91.119(c), as in effect on July 1, 2024, without the consent of the owner; or~~

~~(3) knowingly make false statements on an employment application to gain access to an animal facility.~~

~~(b) —No person shall, without the effective consent of the owner, acquire or otherwise exercise control over an animal facility, an animal from an animal facility or other property from an animal facility, with the intent to deprive the owner of such facility, animal or property and to damage the enterprise conducted at the animal facility.~~

~~(c) —No person shall, without the effective consent of the owner and with the intent to damage the enterprise conducted at the animal facility:~~

~~(1) Enter an animal facility, not then open to the public, with intent to commit an act prohibited by this section;~~

~~(2) remain concealed, with intent to commit an act prohibited by this section, in an animal facility;~~

~~(3) enter an animal facility and commit or attempt to commit an act prohibited by this section; or~~

~~(4) enter an animal facility to take pictures by photograph, video camera or by any other means.~~

~~(d) (1) No person shall, without the effective consent of the owner and with the intent to damage the enterprise conducted at the animal facility, enter or remain on an animal facility if the person:~~

~~(A) Had notice that the entry was forbidden; or~~

~~(B) received notice to depart but failed to do so.~~

~~(2) For purposes of this subsection (d), “notice” means:~~

~~(A) Oral or written communication by the owner or someone with apparent authority to act for the owner;~~

~~(B) fencing or other enclosure obviously designed to exclude intruders or to contain animals; or~~

~~(C) a sign or signs posted on the property or at the entrance to the building, reasonably likely to come to the attention of intruders, indicating that entry is forbidden.~~

~~(e) No person shall:~~

~~(1) Without the effective consent of the owner and with the intent to damage or destroy the field crop product, damage or destroy any field crop product that is grown in the context of a product development program in conjunction or coordination with a private research facility or, a university or any federal, state or local governmental agency;~~

~~(2) enter or remain upon or in any property in a field crop production area of a product development program in conjunction or coordination with a private research facility, a university or any federal, state or local government entity, including flying an aircraft within the airspace directly above such property area but below the minimum safe altitude prescribed in 14 C.F.R. 91.119(c), as in effect on July 1, 2024, without the consent of the owner; or~~

~~(3) knowingly make false statements on an employment application to gain access to a field crop production area of a product development program in conjunction or coordination with a private research facility, a university or any federal, state or governmental agency.~~

~~(f) No person shall, without the effective consent of the owner and with the intent to damage or destroy the field crop product, enter any property, with the intent to damage or destroy any field crop product that is grown in the context of a product development program in conjunction or coordination with a private research facility or a university or any federal, state or local governmental agency.~~

~~(g)(c)~~ (1) Violation of subsection (a)(1) or ~~(e)~~ (b)(1) is a severity level 7, nonperson felony if the facility, animals, field crop product or property is damaged or destroyed to the extent of \$25,000 or more. Violation of subsection (a) or (e) is a severity level 9, nonperson felony if the facility, animals, field crop product or property is damaged or destroyed to the extent of at least \$1,000 but less than \$25,000. Violation of subsection (a) or (e) is a class A nonperson misdemeanor if the facility, animals, field crop product or property damaged or destroyed is of the value of less than \$1,000 or is of the value of \$1,000 or more and is damaged to the extent of less than \$1,000.

(A) *Class A nonperson misdemeanor, except as provided in subparagraph (B) or (C);*

(B) *severity level 9, nonperson felony if property damaged or destroyed is of a value of more than \$1,000 but less than \$25,000; or*

(C) *severity level 7, nonperson felony if the property damaged or destroyed is of a value more than \$25,000.*

~~(2)~~ Violation of subsection (b) is a severity level 10, nonperson felony.

~~(3)~~ Violation of subsection ~~(e)~~ (a)(2) or ~~(b)~~ (2) is a class A, nonperson misdemeanor.

~~(4)(3)~~ Violation of subsection ~~(d)~~ (a)(3) or ~~(f)~~ (b)(3) is a class B nonperson misdemeanor.

~~(h)(d)~~ The provisions of this section shall not apply to lawful activities of any governmental agency or employees or agents thereof carrying out their duties under law.

Sec. 4. K.S.A. 47-417, 47-1826 and 47-1827 are hereby repealed.

Sec. 5. This act shall take effect and be in force from and after its publication in the statute book.

Approved May 10, 2024.

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CHAPTER 110

HOUSE BILL No. 2551  
(Amends Chapter 88)

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AN ACT making and concerning appropriations for the fiscal years ending June 30, 2024, June 30, 2025, June 30, 2026, June 30, 2027, and June 30, 2028, for state agencies; authorizing and directing payment of certain claims against the state; authorizing certain transfers, capital improvement projects and fees, imposing certain restrictions and limitations, and directing or authorizing certain receipts, disbursements, procedures and acts incidental to the foregoing; amending K.S.A. 2023 Supp. 82a-955, as amended by section 193 of 2024 Senate Bill No. 28, and repealing the existing section.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. (a) For the fiscal years ending June 30, 2024, June 30, 2025, June 30, 2026, June 30, 2027, and June 30, 2028, appropriations are hereby made, restrictions and limitations are hereby imposed, and transfers, capital improvement projects, fees, receipts, disbursements, procedures and acts incidental to the foregoing are hereby directed or authorized as provided in this act.

(b) The agencies named in this act are hereby authorized to initiate and complete the capital improvement projects specified and authorized by this act or for which appropriations are made by this act, subject to the restrictions and limitations imposed by this act.

(c) This act shall be known and may be cited as the omnibus appropriation act of 2024 and shall constitute the omnibus reconciliation spending limit bill for the 2024 regular session of the legislature for purposes of K.S.A. 75-6702(a), and amendments thereto.

(d) The appropriations made by this act shall not be subject to the provisions of K.S.A. 46-155, and amendments thereto.

Sec. 2. (a) The department of corrections is hereby authorized and directed to pay the following amount from the El Dorado correctional facility – facilities operations account of the state general fund for lost property to the following claimant:

Allen Todd #88097

Lansing Correctional Facility

P.O. Box 2

Lansing, KS 66043 .....\$16.24

(b) The department of corrections is hereby authorized and directed to pay the following amount from the Hutchinson correctional facility – facilities operations account of the state general fund for lost property to the following claimants:

Kendall Golston #104039

Hutchinson Correctional Facility

P.O. Box 1568

Hutchinson, KS 67504 .....\$43.08

Keeshaun Milo #121121

Hutchinson Correctional Facility

P.O. Box 1568

Hutchinson, KS 67504 .....\$118.12

Orlando Lucio #100545

Hutchinson Correctional Facility

P.O. Box 1568

Hutchinson, KS 67504 .....\$23.43

(c) The department of corrections is hereby authorized and directed to pay the following amount from the Lansing correctional facility – facilities operations account of the state general fund for lost property to the following claimant:

Terrance Godfrey #115774

El Dorado Correctional Facility

P.O. Box 311

El Dorado, KS 67042 .....\$24.60

(d) The department of corrections is hereby authorized and directed to pay the following amount from the Larned state correctional facility – facilities operations account of the state general fund for lost property to the following claimant:

Tanner Stone #115392

Larned State Correctional Facility

1318 KS Hwy #264

Larned, KS 67550 .....\$20.06



Sec. 3. (a) The Larned state hospital is hereby authorized and directed to pay the following amount from its operating expenditures account of the state general fund for damage to a motor vehicle to the following claimant:

Anthony Mott  
1301 KS Hwy #264  
Larned, KS 67550.....\$1,508.91

(b) The Larned state hospital is hereby authorized and directed to pay the following amount from its operating expenditures account of the state general fund for lost property to the following claimant:

Valdie Barnett  
1301 KS Hwy #264  
Larned, KS 67550.....\$5.42

Sec. 4. The Kansas department of wildlife and parks is hereby authorized and directed to pay the following amount from the parks fee fund for damage to a motor vehicle to the following claimant:

Martin Goodwin  
2040 W 31<sup>st</sup> St., Ste G148  
Lawrence, KS 66046 .....\$2,000.00

Sec. 5. The department of revenue is hereby authorized and directed to pay the following amounts from the motor-vehicle fuel tax refund fund for claims not filed within the statutory filing period prescribed in K.S.A. 79-3458, and amendments thereto, to the following claimants:

Raymond C. Becker  
468 Hwy 20 W  
Lancaster, KS 66041.....\$745.85

Matt Freund  
12 Lakeside Dr.  
Goddard, KS 67052.....\$99.48

Geiger Ready Mix Co. Inc.  
4318 Speaker Rd.  
Kansas City, KS 66106.....\$39,665.57

Geiger Trucking Co. Inc.  
P.O. Box 50  
Leavenworth, KS 66048.....\$4,667.60

Harvey County RD & Bridge  
P.O. Box 687  
Newton, KS 67114 .....\$149.99

Philip L. Perry  
16506 Fairview Rd.  
Oskaloosa, KS 66066 .....\$21.96

Gordon Stucky 3311 SE 12 <sup>th</sup> St. Newton, KS 67114 .....	\$171.07
Donald Umscheid 8905 Rockenham Rd. St. George, KS 66535 .....	\$17.16
Mike Wilson 2060 80 <sup>th</sup> St. Uniontown, KS 66779 .....	\$44.28

Sec. 6. (a) Except as otherwise provided by sections 2 through 5, and amendments thereto, the director of accounts and reports is hereby authorized and directed to draw warrants on the state treasurer in favor of the claimants specified in sections 2 through 5, and amendments thereto, upon vouchers duly executed by the state agencies directed to pay the amounts specified in such sections to the claimants or their legal representatives or duly authorized agents, as provided by law.

(b) The director of accounts and reports shall secure prior to the payment of any amount to any claimant, other than amounts authorized to be paid pursuant to section 5 as motor-vehicle fuel tax refunds or as transactions between state agencies as provided by sections 2 through 5, and amendments thereto, a written release and satisfaction of all claims and rights against the state of Kansas and any agencies, officers and employees of the state of Kansas regarding their respective claims.

Sec. 7.

BOARD OF NURSING

(a) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 23(a) of chapter 82 and section 65 of chapter 97 of the 2023 Session Laws of Kansas and section 14(a) of 2024 Senate Bill No. 28 on the board of nursing fee fund (482-00-2716-0200) of the board of nursing is hereby increased from \$3,722,944 to \$3,752,944.

Sec. 8.

LEGISLATIVE COORDINATING COUNCIL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Legislative coordinating council operations (422-00-1000-0100) .....	\$250,000
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*Provided*, That in addition to the other purposes for which expenditures may be made from such account for fiscal year 2024 as authorized by section 33(a) of chapter 82 of the 2023 Session Laws of Kansas, section 23(a) of 2024 Senate Bill No. 28, this or other appropriation act of the

2024 regular session of the legislature, expenditures shall be made from such account by the above agency to issue a request for proposal by June 1, 2024, for a constituent relationship management software service to be used by all statewide elected officials to assist in decreasing response time for both staff and constituents, to encrypt data in transit to ensure constituent privacy, track casework through completion and include integrations with existing systems: *Provided further*, That such request for proposal shall be issued in conjunction with the request for proposal authorized by section 25(a) of 2024 Senate Bill No. 28:

[ † ]

*Provided, however*, That the total expenditure for such service shall not exceed \$1,000,000.

Sec. 9.

LEGISLATIVE COORDINATING COUNCIL

(a) There is appropriated from the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Legislative coordinating council operations  
(422-00-1000-0100) .....\$750,000

*Provided*, That in addition to the other purposes for which expenditures may be made from such account for fiscal year 2025 as authorized by section 24(a) of 2024 Senate Bill No. 28, this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made from such account for the legislative coordinating council, in consultation with all statewide elected officials, to review all proposals for a constituent relationship management software service submitted pursuant to the provisions of section 8: *Provided further*, That the request for proposal issued pursuant to the provisions of section 8 shall close on July 31, 2024:

[ † ]

*Provided, however*, That the total expenditure for such constituent relationship management software service shall not exceed \$1,000,000.

Sec. 10.

LEGISLATURE

(a) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025, as authorized by section 26 of Senate Bill No. 28, this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made from such moneys to create an interim study committee to review a market rate study on employees of the state board of regents’ universities and Washburn university: *Provided*,

That such interim study committee shall also review the comprehensive studies conducted pursuant to section 145(k) of 2024 Senate Bill No. 28.

Sec. 11.

GOVERNOR'S DEPARTMENT

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Domestic violence prevention grants (252-00-1000-0600) .....\$3,000,000

Sec. 12.

ATTORNEY GENERAL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (082-00-1000-0103) .....\$554,442

[ † ]

[ † ]

Sec. 14.

SECRETARY OF STATE

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Professional employer organization fee fund ..... No limit

[ † ]

[ † ]

[ † ]

[ † ]

Sec. 19.

HEALTH CARE STABILIZATION FUND BOARD OF GOVERNORS

(a) Notwithstanding the provisions of K.S.A. 40-3401, and amendments thereto, or any other statute, during the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from any special revenue fund or funds of the above agency for fiscal year 2025 as authorized by section 41 of 2024 Senate Bill No. 28, this or other appropria-

tion act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys for fiscal year 2025 to deem a maternity center as a “healthcare provider” for the purposes of the healthcare provider insurance availability act, K.S.A. 40-3401 et seq., and amendments thereto, if such maternity center: (1) Has been granted accreditation by the commission for accreditation of birth centers; or (2) is a maternity center as defined in K.S.A. 65-503, and amendments thereto.

Sec. 20.

JUDICIAL BRANCH

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Judiciary operations (677-00-1000-0103) .....\$1,016,431

Sec. 21.

JUDICIAL BRANCH

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Judiciary operations (677-00-1000-0103) .....\$6,823,960

Sec. 22.

KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM

(a) On July 1, 2024, the amount of \$56,748,405 authorized by section 50(c) of 2024 Senate Bill No. 28 to be transferred by the director of accounts and reports from the Kansas endowment for youth fund to the children’s initiatives fund is hereby increased to \$61,748,405: *Provided, however,* That if 2024 Senate Bill No. 387 or other legislation that appropriates \$5,000,000 for the department of education from the children’s initiatives fund for the fiscal year ending June 30, 2025, for a children’s cabinet public-private partnership pilot program is not passed by the legislature during the 2024 regular session and enacted into law, then: (1) The director of accounts and reports shall not increase the transfer to \$61,748,405; and (2) on July 1, 2024, the provisions of this subsection are hereby declared to be null and void and shall have no force and effect.

Sec. 23.

DEPARTMENT OF ADMINISTRATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, for the capital improvement project or projects specified, the following:

Debt service refunding – 2016H (173-00-1000-0464) .....\$19,985,062

*Provided,* That during the fiscal year ending June 30, 2024, expenditures shall be made from the debt service refunding – 2016H account by the above agency, in consultation with the Kansas development finance authority, solely for the purpose of paying the costs, including transaction costs,

of prepaying, redeeming, defeasing or purchasing, on the open market or through a tender offer or other transaction, all of the outstanding maturities of the Kansas development finance authority refunding revenue bonds (state of Kansas projects), series 2016H: *Provided further*, That all such transactions shall be on the terms of and pursuant to all necessary and appropriate agreements by, between or among the above agency, the Kansas development finance authority and such other agencies or parties as deemed necessary by the above agency or the Kansas development finance authority to complete such transactions: *And provided further*, That any 2016H bonds that are purchased on the open market or through a tender offer or other transaction shall promptly be retired: *And provided further*, That the director of the budget, in consultation with the Kansas development finance authority, shall determine any amount required to be paid for arbitrage rebate and yield restriction liability related to such transaction on all of the outstanding maturities of the Kansas development finance authority refunding revenue bonds (state of Kansas projects), series 2016H: *And provided further*, That the director of the budget shall certify the amount of such arbitrage rebate and yield restriction liability to the director of accounts and reports and upon receipt of such certification, or as soon thereafter as moneys are available, the director of accounts and reports shall immediately transfer such certified amount from the state general fund to the 2016H state of Kansas projects rebate account (176-7261- 7259) of the Kansas development finance authority: *And provided further*, That at the same time as the director of the budget transmits certification to the director of accounts and reports, the director of the budget shall transmit a copy of such certification to the director of legislative research.

Debt service refunding – 2020S (173-00-1000-8564).....\$4,673,600

*Provided*, That during the fiscal year ending June 30, 2024, expenditures shall be made from the debt service refunding – 2020S account by the above agency, in consultation with the Kansas development finance authority, solely for the purpose of paying the costs, including transaction costs, of prepaying, redeeming, defeasing or purchasing, on the open market or through a tender offer or other transaction, all of the outstanding maturities of the Kansas development finance authority taxable refunding revenue bonds (state of Kansas projects), series 2020S: *Provided further*, That all such transactions shall be on the terms of and pursuant to all necessary and appropriate agreements by, between or among the above agency, the Kansas development finance authority and such other agencies or parties as deemed necessary by the above agency or the Kansas development finance authority to complete such transactions: *And provided further*, That any 2020S bonds that are purchased on the open market or through a tender offer or other transaction shall promptly be retired: *Provided, however*, That no expenditures shall be made from this account for the debt service

refunding transaction of series 2020S bonds until such transaction is approved by the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, except that such approval also may be given while the legislature is in session.

(b) On the effective date of this act, the \$19,985,062 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 152(a) of 2024 Senate Bill No. 28 from the state general fund in the debt service refunding – 2016H account (173-00-1000-0464), is hereby lapsed: *Provided*, That on the effective date of this act, the provisions of the proviso under section 152(a) of 2024 Senate Bill No. 28 for the debt service refunding – 2016H account (173-00-1000-0464) of the state general fund are hereby declared to be null and void and shall have no force and effect.

(c) On the effective date of this act, the \$4,673,600 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 152(a) of 2024 Senate Bill No. 28 from the state general fund in the debt service refunding – 2020S account (173-00-1000-8564), is hereby lapsed: *Provided*, That on the effective date of this act, the provisions of the proviso under section 152(a) of 2024 Senate Bill No. 28 for the debt service refunding – 2020S account (173-00-1000-8564) of the state general fund are hereby declared to be null and void and shall have no force and effect.

(d) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

Debt service refunding – 2016H (173-00-1000-0464) .....\$6,293,376

*Provided*, That any unencumbered balance in the debt service refunding – 2016H account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That during fiscal year 2025, the provisions of the provisos in subsection (a) concerning any reappropriated balance shall apply to the expenditure of such reappropriated balance from such account.

Any unencumbered balance in the debt service refunding – 2020S account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That during fiscal year 2025, the provisions of the provisos in subsection (a) concerning any reappropriated balance shall apply to any expenditure of such reappropriated balance from such account.

(e) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Emil Joseph Kapaun memorial fund.....No limit



(f) On July 1, 2024, the provisions of the proviso under section 153(a) of 2024 Senate Bill No. 28 for the debt service refunding – 2020S account (173-00-1000-8564) of the state general fund are hereby declared to be null and void and shall have no force and effect.

[ † ]

Sec. 24.

#### OFFICE OF INFORMATION TECHNOLOGY SERVICES

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Kansas information security office (335-00-1000-0060) .....\$375,000

Sec. 25.

#### STATE BOARD OF TAX APPEALS

(a) On the effective date of this act, of the \$255,007 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 59(a) of 2024 Senate Bill No. 28 from the state general fund in the operating expenditures account (562-00-1000-0103), the sum of \$250,000 is hereby lapsed.

Sec. 26.

#### STATE BOARD OF TAX APPEALS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (562-00-1000-0103) .....\$118,837

Sec. 27.

#### KANSAS LOTTERY

(a) On the effective date of this act, the aggregate of the amounts authorized by section 63(a) of 2024 Senate Bill No. 28 to be transferred from the lottery operating fund (450-00-5123-5100) to the state gaming revenues fund (173-00-9011-9100) during the fiscal year ending June 30, 2024, is hereby increased from \$72,490,000 to \$75,490,000.

Sec. 28.

#### KANSAS LOTTERY

(a) For the fiscal years ending June 30, 2025, and June 30, 2026, the director of the budget, in consultation with the director of legislative research, shall certify, by June 25 of each such fiscal year, the aggregate of all amounts certified by the executive director of the Kansas lottery that have been transferred from the lottery operating fund (450-00-5123-5100) to the state gaming revenues fund (173-00-9011-9100) that is in excess of, or is less than, \$71,490,000 and shall transmit such certification to the director of accounts and reports: *Provided, however,* That for each such fiscal year, the amount certified shall not include sports wagering revenues deposited in the lottery operating fund: *Provided further,* That, notwithstanding the

provisions of K.S.A. 74-8711, and amendments thereto, or any other statute, upon receipt of such certification, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer the amount of excess revenues certified by the director of the budget for each such fiscal year from the state gaming revenues fund to the attracting professional sports to Kansas fund (300-00-2942) of the department of commerce: *And provided, however*, That if the amount certified by the director of the budget for each such fiscal year is less than \$71,490,000, then no transfer to the attracting professional sports to Kansas fund shall be made.

Sec. 29.

KANSAS RACING AND GAMING COMMISSION

(a) During the fiscal years ending June 30, 2025, and June 30, 2026, notwithstanding the provisions of K.S.A. 74-8823, and amendments thereto, or any other statute to the contrary, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from any special revenue fund or funds for fiscal year 2025 and 2026, as authorized by section 66 of 2024 Senate Bill No. 28, this or any other appropriation act of the 2024 or 2025 regular session of the legislature, expenditures shall be made from such moneys during fiscal year 2025 and fiscal year 2026 by the above agency to use the amounts of moneys remitted pursuant to the provisions of K.S.A. 74-8823(a)(5), and amendments thereto, and credited to the state racing fund (553-00-5131-5000) to cover the costs of the above agency to enforce and oversee the operation of historical horse race machines: *Provided*, That when the above agency, in consultation with the director of the budget, determines that the amount of such remittances has covered such costs, the director of the budget shall certify such information to the director of accounts and reports: *Provided further*, That of the remaining moneys remitted pursuant to the provisions of K.S.A. 74-8823(a)(5), and amendments thereto, the director of accounts and reports shall credit  $\frac{1}{3}$  of the amount of such moneys to the Kansas horse breeding development fund (553-00-2516-2300) and  $\frac{2}{3}$  of the amount of such moneys to the horse fair racing benefit fund (553-00-2296-3000): *And provided further*, That at the same time as the director of the budget transmits certification to the director of accounts and reports, the director of the budget shall transmit a copy of such certification to the director of legislative research.

Sec. 30.

DEPARTMENT OF COMMERCE

(a) On the effective date of this act, of the \$6,250,000 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 77(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in the APEX account (300-00-1000), the sum of \$6,250,000 is hereby lapsed.

[ † ]

Sec. 31.

DEPARTMENT OF COMMERCE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Eisenhower foundation educational facility.....\$5,000,000

*Provided*, That expenditures shall be made from such account to construct a new facility on the campus of the Eisenhower presidential library to expand K-12 educational programming on-site: *Provided further*, That all expenditures from such account shall require a match of nonstate or private moneys on the basis of \$2 of nonstate or private moneys to \$1 of state moneys: *And provided further*, That for the fiscal year ending June 30, 2025, the director of the budget shall determine, in consultation with the above agency, the amount of moneys from any federal law that appropriates moneys to the state for aid for coronavirus relief that are eligible to be used for the educational facility, may be expended at the discretion of the state in compliance with the office of management and budget’s uniform administrative requirements, cost principles and audit requirements for federal awards, and are unencumbered: *Provided further*, That, of such identified moneys, the director of the budget shall determine the remaining moneys available in special revenue funds: *And provided further*, That if the above agency, in consultation with the director of the budget, determines that federal moneys to the state for aid for coronavirus relief are available during fiscal year 2025 to be used for such educational facility, the director of the budget shall certify the amount of such federal coronavirus relief moneys from each fund to the director of accounts and reports, and upon receipt of each such certification, or as soon thereafter as moneys are available, the director of accounts and reports shall immediately transfer an aggregate amount of up to \$5,000,000 as available from such funds to the special revenue fund of the above agency and as designated by the secretary of commerce for the purpose of funding such educational facility: *And provided further*, That on the effective date of such transfer, of the \$5,000,000 appropriated for the above agency for the fiscal year ending June 30, 2025, by this section from the state general fund in the Eisenhower foundation educational facility account, the aggregate amount transferred is hereby lapsed: *And provided further*, That at the same time as the director of the budget transmits certification to the director of accounts and reports, the director of the budget shall transmit a copy of such certification to the director of legislative research.

Sports hall of fame support.....\$200,000

*Provided*, That the department of commerce and the Kansas sports hall of fame shall submit a progress report to the senate committee on ways and means and the house of representatives committee on appropriations on or before January 31, 2025.

(b) On July 1, 2024, the director of accounts and reports shall transfer \$5,000,000 from the state general fund to the attracting powerful economic expansion payroll incentive fund (300-00-2943) established by K.S.A. 2023 Supp. 74-50,316, and amendments thereto.

(c) On July 1, 2024, the director of accounts and reports shall transfer \$7,000,000 from the state general fund to the attracting powerful economic expansion new employee training and education fund (300-00-2944) established by K.S.A. 2023 Supp. 74-50,318, and amendments thereto.

(d) On July 1, 2024, the director of accounts and reports shall transfer \$1,200,000 from the state general fund to the attracting powerful economic expansion residency incentive fund (300-00-2945) established by K.S.A. 2023 Supp. 74-50,323, and amendments thereto.

[ † ]

(f) On July 1, 2024, the provisions of section 68(l) of 2024 Senate Bill No. 28 are hereby declared to be null and void and shall have no force and effect and the sports hall of fame support fund is hereby abolished.

Sec. 32.

DEPARTMENT OF COMMERCE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2026, the following:

Sports hall of fame support.....\$200,000

(b) On July 1, 2025, the provisions of section 69(b) of 2024 Senate Bill No. 28 are hereby declared to be null and void and shall have no force and effect.

Sec. 33.

DEPARTMENT OF LABOR

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Kansas sheltered workshop transition fund .....No limit

Sec. 34.

DEPARTMENT OF HEALTH AND ENVIRONMENT –  
DIVISION OF PUBLIC HEALTH

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (including official  
hospitality) – health (264-00-1000-0270).....\$10,000

*Provided, however,* That if 2024 House Bill No. 2749 is not passed by the legislature during the 2024 regular session and enacted into law, then on the effective date of this act, the \$10,000 appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, by this section in the operating expenditures (including official hospitality) – health account, is hereby lapsed.

Adult inpatient behavioral health services .....\$5,000,000

[ † ]

HIV testing (264-00-1000) .....\$121,500

Sec. 35.

DEPARTMENT OF HEALTH AND ENVIRONMENT –  
DIVISION OF PUBLIC HEALTH

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

HIV testing (264-00-1000) .....\$48,600

Any unencumbered balance in the following accounts in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: (1) Immunization programs (264-00-1000-1400); and (2) adult inpatient behavioral health services account: *Provided,* That during fiscal year 2025, the provisions of the provisos in section 34(a) shall apply to any expenditure from the adult inpatient behavioral health services account of the state general fund.

(b) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 77(a) of 2024 Senate Bill No. 28 on the aid to local units – primary health projects account (264-00-1000-0460) for distribution for community-based primary care grants and services provided by the community care network of Kansas is hereby decreased from \$20,750,690 to \$18,750,690.

Sec. 36.

DEPARTMENT OF HEALTH AND ENVIRONMENT –  
DIVISION OF HEALTH CARE FINANCE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Other medical assistance (264-00-1000-3026) .....\$10,500,000

Sec. 37.

DEPARTMENT OF HEALTH AND ENVIRONMENT –  
DIVISION OF HEALTH CARE FINANCE

(b) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Other medical assistance (264-00-1000-3026) .....\$29,381,327  
*Provided*, That expenditures shall be made from the other medical as-  
sistance account during fiscal year 2025 to provide coverage for dental  
exams, x-rays and cleanings.

Sec. 38.  
DEPARTMENT OF HEALTH AND ENVIRONMENT –  
DIVISION OF ENVIRONMENT

(a) There is appropriated for the above agency from the state general  
fund for the fiscal year ending June 30, 2025, the following:  
Small town infrastructure (264-00-1000) .....\$6,000,000  
*Provided*, That expenditures shall be made by the above agency from the  
small town infrastructure account in the amount of \$1,233,100 for the  
purpose of providing grants specific to wastewater treatment systems:  
*Provided further*, That expenditures shall be made by the above agency  
from the small town infrastructure account in the amount of \$4,766,900  
for the purpose of providing grants specific to drinking water systems.

Sec. 39.  
KANSAS DEPARTMENT FOR  
AGING AND DISABILITY SERVICES

(a) There is appropriated for the above agency from the state general  
fund for the fiscal year ending June 30, 2024, the following:  
KanCare caseloads (039-00-1000-0610).....\$4,000,000  
Non-KanCare caseloads (039-00-1000-0611) .....\$190,000  
Behavioral health services (039-00-1000-3004) .....\$47,000

[ † ]

Sec. 40.  
KANSAS DEPARTMENT FOR  
AGING AND DISABILITY SERVICES

(a) There is appropriated for the above agency from the state general  
fund for the fiscal year ending June 30, 2025, the following:  
State operations (039-00-1000-0801) .....\$196,800  
*Provided, however*, That if 2024 House Bill No. 2784 is not passed by the  
legislature during the 2024 regular session and enacted into law, then on  
the effective date of this act, the \$196,800 appropriated for the above  
agency from the state general fund for the fiscal year ending June 30,  
2025, by this section in the state operations account, is hereby lapsed.  
Regional beds (039-00-1000-3003).....\$26,500,000  
*Provided, however*, That during fiscal year 2025, no expenditures shall be  
made from this account for the Sedgwick county regional psychiatric hos-

pital until such expenditure is approved by the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, except that such approval also may be given while the legislature is in session.

CDDO support (039-00-1000-4001) .....	\$500,000
KanCare caseloads (039-00-1000-0610) .....	\$14,000,000
Non-KanCare caseloads (039-00-1000-0611) .....	\$1,812,000
Larned state hospital – operating expenditures account (410-00-1000-0103) .....	\$9,941,339
Osawatimie state hospital – operating expenditures account (410-00-1000-0100) .....	\$15,465,013
Behavioral health services (039-00-1000-3004) .....	\$6,235,000

[ † ]

Indigent support.....\$3,500,000

*Provided*, That expenditures shall be made from the indigent support account for providing support to the substance use disorder providers who provide services to individuals who have no insurance or other medical coverage: *Provided further*, That the above agency shall develop guidelines for providers to apply for the funds and establish a review team for the application for funds to determine that such funds are being appropriately used to provide services to such indigent individuals.

Mental health intervention team pilot (039-00-1000) .....\$4,500,000

*Provided*, That any unencumbered balance in the mental health intervention team pilot account (652-00-1000-0150) of the department of education in excess of \$100 as of June 30, 2024, is hereby reappropriated to the mental health intervention team pilot account (039-00-1000) of the above agency for fiscal year 2025: *Provided further*, That expenditures shall be made by the above agency from such account during fiscal year 2025 in an amount of \$1,500,000 for qualified schools: *And provided further*, That expenditures shall be made by the above agency from such account during fiscal year 2025, including moneys appropriated in section 83(a) of 2024 Senate Bill No. 28, to establish the mental health intervention team program as provided by the provisions of this proviso:

(1) *And provided further*, That such school district program shall be a continuation of the mental health intervention team pilot program first established pursuant to section 1 of chapter 57 of the 2018 Session Laws of Kansas and K.S.A. 72-9943, and amendments thereto, and continued and expanded through subsequent appropriation acts of the legislature: *And provided further*, That the purposes of the mental health intervention team program are to: Provide greater access to behavioral health ser-



vices for students enrolled in kindergarten or any of the grades one through 12 and establish a coherent structure between school districts and mental health intervention team providers to optimize scarce behavioral health resources and workforce; identify students, communicate with families and link students and their families to the statewide behavioral health systems and resources within the network of mental health intervention team providers; alleviate the shortage of staff with specialized degrees or training such as school counselors, psychologists and social workers and reduce the competition for such staff between school districts and other private and governmental service providers to provide broader-based and collaborative services to students, especially in rural districts that do not have enough students to justify a full-time staff position; provide and coordinate mental health services to students throughout the calendar year, not only during school hours over nine months of the school year; and reduce barriers that families experience to access mental health services and maintain consistency for a child to attend recurring sessions and coordination between the child's classroom schedule and the provision of such services: *And provided further*, That the program shall focus on the following students: Any student who has been adjudicated as a child in need of care and is in the custody of the secretary for children and families or has been referred for a families first program or family preservation program; and any other student who is in need of mental health support services: *And provided further*, That the secretary for aging and disability services shall appoint a mental health intervention team program manager and, within the limits of appropriations therefor, such additional staff as necessary to support such manager: *And provided further*, That the above agency shall oversee and implement the mental health intervention team program in accordance with the requirements of this proviso and the policies and procedures established by the above agency pursuant to this proviso: *And provided further*, That during fiscal year 2025, the board of education of a school district may apply to the above agency to establish or maintain a mental health intervention team program within such school district: *And provided further*, That the application shall be in such form and manner as the above agency requires and submitted at a time determined and specified by such agency: *And provided further*, That each application submitted by a school district shall specify the mental health intervention team provider that the school intends to coordinate with to provide school-based services to students who need assistance during the applicable school year: *And provided further*, That the school district shall provide notice to the mental health intervention team provider as soon as they are able of their intent to partner for the following school year: *And provided further*, That the above agency shall establish an application review committee that shall include repre-

sentatives from mental health intervention team providers and the department of education: *And provided further*, That if a school district and mental health intervention team provider are approved to establish or maintain a mental health intervention team program, the school district shall enter into a memorandum of understanding with a partnering mental health intervention team provider: *And provided further*, That if the school district chooses to partner with more than one mental health intervention team provider, the school district shall enter into a separate memorandum of understanding with each such mental health intervention team provider: *And provided further*, That the above agency may establish requirements for a memorandum of understanding, including contractual provisions that are required to be included in each memorandum of understanding and that are optional and subject to agreement between the school district and the mental health intervention team provider: *And provided further*, That each memorandum of understanding shall be submitted to the above agency for final approval: *And provided further*, That the above agency may authorize another category of provider other than a mental health intervention team provider to serve as a partnering provider under the mental health intervention team program pursuant to this proviso: *And provided further*, That such category of provider shall provide the required services and otherwise meet the requirements of a partnering mental health intervention team provider under this proviso: *And provided further*, That if the above agency authorizes another category of provider other than a mental health intervention team provider, such agency shall provide notification of this decision to the mental health intervention team provider that provides services in that county: *And provided further*, That, subject to appropriations therefor, a school district and mental health intervention team provider that have been approved by the above agency to establish or maintain a mental health intervention team program shall be eligible to receive a mental health intervention team program grant and a mental health intervention team provider pass-through grant: *Provided, however*, That the amount of a school district's mental health intervention team program grant shall be determined in each school year by calculating the total amount of the salary and fringe benefits paid by the school district to each school liaison: *And provided further*, That the amount of a school district's mental health intervention team provider pass-through grant shall be an amount equal to 35% of the amount of the school district's mental health intervention team grant: *And provided further*, That moneys provided to a school district for the mental health intervention team provider pass-through grant shall be paid to any mental health intervention team provider that partners with the school district: *And provided further*, That if the amount of appropriations are insufficient to pay in full the amount of all grants school districts are enti-

tled to receive for the school year, the above agency shall prorate the amount appropriated among all districts: *And provided further*, That the above agency shall be responsible for the allocation and distribution of grants in accordance with appropriation acts: *And provided further*, That the above agency may make grant payments in installments and may provide for payments in advance or by way of reimbursement and may make any necessary adjustments for any overpayment to a school district: *And provided further*, That the above agency shall not award any grant to a school district unless such district has entered into a memorandum of understanding with a partnering mental health intervention team provider in accordance with this proviso: *And provided further*, That any remaining appropriations that were not allocated to the mental health intervention team program shall provide funding in the form of grants from the above agency to the association of mental health intervention team providers of Kansas to fund training for school districts participating in the mental health intervention team program pursuant to this proviso: *And provided further*, That the above agency shall seek advice from mental health intervention team providers prior to awarding any grant under this subsection: *And provided further*, That the above agency may waive the requirement that a school district employ a school liaison and may instead authorize a mental health intervention team provider that partners with the school district to employ a school liaison: *And provided further*, That such waiver shall only be granted by the above agency in limited circumstances: *And provided further*, That a school district that is granted a waiver pursuant to this proviso shall continue to be eligible to receive the mental health intervention team program grant and the mental health intervention team provider pass-through grant authorized pursuant to this proviso: *And provided further*, That the amount of the mental health intervention team program grant shall be determined in the same manner as provided under this proviso as though the school liaison was employed by such school district: *And provided further*, That upon receipt of any moneys awarded pursuant to the mental health intervention team program grant to any such school district, the school district shall direct payment of such amount to the mental health intervention team provider that employs the school liaison: *And provided further*, That on or before January 13, 2025, the above agency shall prepare and submit a report on the mental health intervention team program for the preceding school year to the house of representatives standing committees on appropriations, social services budget and health and human services, or their successor committees, and the senate standing committees on ways and means, ways and means subcommittee on human services and public health and welfare, or their successor committees: *And provided further*, That such report shall provide a summary of the program, including, but

not limited to, the school districts that applied to participate or continued participating under the program, the mental health intervention team providers, the grant amount each such school district received and the payments made by school districts from the mental health intervention team program fund of each school district: *And provided further*, That the staff required for the establishment and maintenance of a mental health intervention team program shall include a combination of one or more behavioral health liaisons employed by the school district and one or more case managers and therapists licensed by the behavioral sciences regulatory board who are employed by the partnering mental health intervention team provider: *And provided further*, That all staff working together under a school district's program shall be known as the mental health intervention team of the school district: *And provided further*, That the school district and the mental health intervention team provider shall cooperate and work together to identify needs specific to the students in the school district, and the families of such students and shall develop an action plan to implement a school-based program that is tailored to such needs: *And provided further*, That a school district that participates in the program shall employ one or more school liaisons who will help students in need and coordinate services between the school district, the student, the student's family and the mental health intervention team provider: *And provided further*, That a school liaison shall have a bachelor's degree in any field of study: *And provided further*, That a school liaison's roles and responsibilities include, but are not limited to: Identifying appropriate student referrals for the team to engage with; act as a liaison between the school district and the mental health intervention team provider and be the primary point of contact for communications between the school district and the mental health intervention team provider; assist with mental health intervention team provider staff understanding of the school district's system and procedures including the school calendar, professional development, drills and crisis plan protocols; triage prospective student referrals and help decide how to prioritize interventions; help the mental health intervention team provider and other school personnel understand the roles and responsibilities of the mental health intervention team; facilitate communications and connections between families of identified students and the mental health intervention team provider's staff; coordinate a student's treatment schedule with building administrators and classroom teachers, to optimize clinical therapist's productivity; troubleshoot problems that arise and work with the mental health intervention team provider to resolve such problems; track and compile outcomes to monitor the effectiveness of the program; maintain and update the department of education mental health intervention team database as directed by the above agency and required by this section; follow up with child welfare

contacts if a student has moved schools to get the child's educational history; be an active part of the school intervention team and relay information back to mental health intervention team provider staff, including student observations, intervention feedback from teachers, communications with family and other relevant information; work with school administration to identify and provide confidential space for a mental health intervention team provider therapist; assist in planning continuity of care through summer services; and submit an annual report to the above agency on how the liaison complied with the required roles and responsibilities: *And provided further*, That within the scope of employment by a school district, an individual employed as a school liaison shall primarily perform roles and responsibilities that are related to the school liaison position as described in this section: *And provided further*, That once the initial referral has been completed for a student, all relevant information shall be entered into the database within 14 calendar days: *And provided further*, That a mental health intervention team provider that partners with a school district shall employ one or more therapists licensed by the behavioral sciences regulatory board who will collaborate with the school district to assist students in need and provide services to such students under the program: *And provided further*, That a therapist's roles and responsibilities under the program include, but are not limited to: Assist the school liaison with the identification of appropriate student referrals to the program; triage student referrals with the school liaison to prioritize treatment interventions for identified students; work with the school liaison to connect with families or child welfare contacts to obtain consent to commence treatment; conduct a clinical assessment of the identified student and make appropriate treatment recommendations; engage with the student, family or child welfare contacts in clinical interventions as identified on the treatment plan and provide individual and family therapy; administer scales or tests to detect areas of concern with depression, anxiety, self-harm or other areas as identified; make referrals to other treatment modalities as appropriate; communicate educationally appropriate information to the school liaison, such as interventions and strategies for use by classroom and school staff; gather outcome data to monitor the effectiveness of the program; coordinate with the case manager to identify ways to support the student and family; provide therapy services as determined by the students' treatment plan; and maintain the treatment plan and necessary treatment protocols required by the mental health intervention team provider: *And provided further*, That a mental health intervention team provider that partners with a school district shall employ one or more case managers who will collaborate with the school district to assist students in need and to coordinate services under the program: *And provided further*, That a case manager's roles and responsi-

bilities under the program include, but are not limited to: Work with the school liaison and clinical therapist to identify students and triage priorities for treatment; provide outreach to students, families and child welfare contacts to help engage in treatment; participate in the treatment planning process; communicate with the school liaison and other school district personnel about student needs, interventions and progress; help maintain communication between all entities, including the family, student, school, clinical therapist, child welfare contacts and the community; maintain the treatment plan and necessary treatment protocols required by the mental health intervention team provider; make referrals to appropriate community resources; help reconnect students and families when they are not following through with the treatment process; help families negotiate barriers to treatment; and engage with the student in the classroom, the home or the community to help build skills wherever needed: *And provided further*, That each school district that receives moneys for the mental health intervention team program grant or the mental health intervention team provider pass-through grant awarded pursuant to this proviso shall credit the moneys to a mental health intervention team program fund created by such school district: *And provided further*, That moneys in such fund shall be used by a school district to: Pay for the expenditures that are attributable to the salary and fringe benefits of any school liaison employed by the school district pursuant to the mental health intervention team program; and provide payment to each partnering mental health intervention team provider in an amount equal to the mental health intervention team provider pass-through grant received by the school district: *And provided further*, That the school district shall keep separate accounting records for the school liaison expenditures and the pass-through grants to mental health intervention team providers: *And provided further*, That the above agency shall publish on its website an aggregated report of outcomes achieved, numbers served and associated information by the mental health intervention team program: *And provided further*, That the above agency shall establish a crisis hotline, available 24 hours a day, seven days a week, that individuals receiving services from the mental health intervention team program may access outside of the hours that such individuals are receiving services: *And provided further*, That such hotline shall be established for the purposes of providing information sharing and communications regarding crisis coordination and emergency response services;

(2) *And provided further*, That such qualified school district program shall be established and implemented by the board as established in this paragraph: *And provided further*, That the board shall be appointed by the secretary as follows: (A) A school psychologist employed by a qualified school; (B) a school administrator employed by a qualified school; (C) a

mental health professional employed by a community mental health center; (D) a mental health professional employed by a federally qualified health center; (E) a representative of the state board of education; (F) a representative of the above agency; and (G) a parent or guardian of a qualified school student: *And provided further*, That the board shall establish a plan, including specified criteria, for the allocation of moneys to qualified schools for the establishment and maintenance of mental health intervention teams: *And provided further*, That such teams will provide timely support and resources to students facing mental health issues in order to promote a healthier learning environment: *And provided further*, That the board shall review the criteria for school district funding as provided in paragraph (1) and determine which such criteria will work best for the qualified schools: *And provided further*, That such criteria may include student population size, demonstrated need for mental health support and the availability of qualified staff: *And provided further*, That any qualified school seeking funding for mental health intervention teams shall submit a proposal for funding to the board: *And provided further*, That the board shall evaluate each proposal based on the criteria established by the board: *And provided further*, That board shall make recommendations to the secretary on the allocation of funding and the secretary shall allocate funding for qualified schools based on such recommendations: *And provided further*, That the board shall oversee the implementation of the qualified school's mental health intervention teams: *And provided further*, That the board shall review the criteria for school district reporting, monitoring and evaluating as provided in paragraph (1) and determine which such criteria will work best for the qualified schools: *And provided further*, That the board shall establish such reporting, monitoring and evaluating to ensure that the mental health intervention teams effectively meet the needs of students and adhere to best practices in mental health care, program service delivery: *And provided further*, That on or before January 13, 2025, the above agency shall prepare and submit a report summarizing the mental health intervention team program for qualified schools to the house of representatives standing committees on appropriations, social services budget and health and human services, or their successor committees, and the senate standing committees on ways and means, ways and means subcommittee on human services and public health and welfare, or their successor committees: *And provided further*, That the board shall provide resources, training and support to qualified schools and such school's mental health intervention teams, including access to professional development opportunities, educational materials and networking opportunities with other qualified schools and mental health organizations; and

(3) *And provided further*, That as used in this proviso: (A) "Mental health intervention team provider" means a center organized pursuant



to article 40 of chapter 19 of the Kansas Statutes Annotated, and amendments thereto, a mental health clinic organized pursuant to article 2 of chapter 65 of the Kansas Statutes Annotated, and amendments thereto, or a federally qualified health center as defined by section 1905(l)(2) (B) of the federal social security act: *And provided further*, That “mental health intervention team provider” includes other provider categories as authorized by the above agency to serve as a partnering provider under the mental health intervention team program pursuant to this proviso: *And provided further*, That a provider under this proviso shall provide services, including: Support for students available 24 hours a day, seven days a week; person-centered treatment planning; and outpatient mental health services; (B) “school district” means a school district as defined in K.S.A. 72-5132, and amendments thereto; and (C) “qualified school” means any nonpublic school that provides education to elementary or secondary students and is accredited by the state board or a national or regional accrediting agency that is recognized by the state board for the purpose of satisfying the teaching performance assessment for professional licensure or is working in good faith toward such accreditation.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

State licensure fee fund (039-00-2373-2370).....No limit

*Provided*, That expenditures shall be made from the state licensure fee fund for fiscal year 2025 for the purpose of providing oversight of supplemental healthcare services agencies through annual registration and quarterly reporting: *Provided further*, That the above agency shall require a supplemental healthcare services agency to register with the above agency by completing a form established by such agency and pay a registration fee of not to exceed \$2,035: *And provided further*, That all fees received pursuant to this subsection shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the state licensure fee fund: *And provided further*, That the above agency shall require a report from each registered supplemental healthcare services agency on a quarterly basis for each healthcare facility that participates in medicare or medicaid with which the supplemental healthcare services agency contracts: *And provided further*, That the report shall include a detailed list of the average amount that the supplemental healthcare services agency charged the healthcare facility for each individual agency employee category and the supplemental healthcare services agency paid to employees in each individual employee category: *And provided further*, That as used in this subsection, “supplemental healthcare services agency” means a person, firm, corpora-

tion, partnership or association engaged in for-hire business of providing or procuring temporary employment in healthcare facilities for healthcare personnel, including a temporary nursing staffing agency, or operates a digital website or digital smartphone application that facilitates the provision of the engagement of healthcare personnel and accepts requests for healthcare personnel through a digital website or digital smartphone application: *Provided, however*, That a “supplemental healthcare services agency” shall not include an individual who engages on their own behalf or to provide services on a temporary basis to healthcare facilities or a home health agency: *And provided further*, That as used in this subsection, “temporary nursing staffing agency” means a person, firm, corporation, partnership or association doing business within the state that supplies, on a temporary basis, registered nurses or licensed practical nurses to a hospital, nursing home or other facility requiring such services.

(c) On the effective date of this act, the provisions of the proviso under section 83(b) of 2024 Senate Bill No. 28 for the state licensure fee fund (039-00-2373-2370) are hereby declared to be null and void and shall have no force and effect.

(d) During the fiscal year ending June 30, 2025, notwithstanding the provisions of article 20 of chapter 39 of the Kansas Statutes Annotated, and amendments thereto, or any other statute to the contrary, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 as authorized by section 83 and 155 of 2024 Senate Bill No. 28, this or any other appropriation act of the 2024 regular session of the legislature: (1) Expenditures may be made from such moneys during fiscal year 2025 for the secretary for aging and disability services to: (A) Waive a requirement of the rules and regulations adopted under article 20 of chapter 39 of the Kansas Statutes Annotated, and amendments thereto, if the secretary finds that the waiver of the regulatory requirement is in the public interest and will not detrimentally affect the life, safety, health or welfare of any person receiving care or treatment in a center, facility or hospital licensed under article 20 of chapter 39 of the Kansas Statutes Annotated, and amendments thereto, or an individual receiving services from a provider licensed under article 20 of chapter 39 of the Kansas Statutes Annotated, and amendments thereto: *Provided*, That for the purposes of paragraph (1)(A), “provider” includes a: (i) Day service provider who provides day support services for development in self-help, social, recreational skills and work skills for adults with intellectual or developmental disabilities that is licensed by the above agency; or (ii) separate and distinct dedicated division of a provider of day support services for development in self-help, social, recreational skills and work skills for adults with intellectual or develop-

mental disabilities licensed by the above agency; and (B) make an order conditioning or restricting a license issued under article 20 of chapter 39 of the Kansas Statutes Annotated, and amendments thereto, using the notice and hearing procedure requirements pursuant to K.S.A. 39-2013, and amendments thereto; and (2) expenditures shall be made from such moneys during fiscal year 2025 for the secretary for aging and disability services to: (A) Advise the licensee of the opportunity to be heard in accordance with the Kansas administrative procedure act and to appeal such order in accordance with the provisions of the Kansas judicial review act when issuing the written notice of assessment pursuant to K.S.A. 39-2016, and amendments thereto; and (B) advise any licensee against whom a civil penalty has been assessed, that such licensee may appeal such assessment to the secretary within 10 days after receiving a written notice of assessment by filing a written notice of appeal with the office of administrative hearings specifying why such civil penalty should not be assessed: *Provided*, That such appeal shall not operate to stay the payment of the civil penalty: *Provided further*, That if the initial order issued by the office of administrative hearings finds in favor of the appellant and the secretary affirms the initial order, any civil penalties collected shall be refunded to the appellant licensee: *And provided further*, That either party may appeal the final order in accordance with the Kansas judicial review act.

(e) During the fiscal year ending June 30, 2025, notwithstanding the provisions of K.S.A. 75-37,105, and amendments thereto, or any other statute, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025 by section 83 of 2024 Senate Bill No. 28, this or any other appropriation act of the 2024 regular session of the legislature, expenditures may be made by the above agency from such moneys to implement, in coordination with the department of administration division of personnel services, a program for the awarding of hiring, recruiting or retention bonuses to state employees who are employed at any state hospital or institution under the supervision of the secretary for aging and disability services: *Provided*, That the amount of such bonuses shall not exceed \$10,000 per state employee.

[ † ]

Sec. 42.

KANSAS DEPARTMENT FOR  
CHILDREN AND FAMILIES

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Youth services aid and assistance (629-00-1000-7020) .....\$4,928,600

Sec. 43.

KANSAS DEPARTMENT FOR  
CHILDREN AND FAMILIES

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Youth services aid and assistance (629-00-1000-7020) .....\$36,198,287  
State operations (including official hospitality)  
(629-00-1000-0013) .....\$1,800,000

*Provided*, That expenditures shall be made by the above agency from such account in an amount of \$1,800,000 for a matching funds grant with a charitable organization exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code to provide toiletry kits for public elementary and secondary schools.

Sec. 44.

DEPARTMENT OF EDUCATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

KPERS – school employer contributions – non-USDs  
(652-00-1000-0100) .....\$1,631,443

(b) On the effective date of this act, of the \$531,880,516 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 2(a) of chapter 98 of the 2023 Session Laws of Kansas from the state general fund in the KPERS – school employer contributions – USDs account (652-00-1000-0110), the sum of \$7,914,323 is hereby lapsed.

(c) On the effective date of this act, of the \$2,558,881,605 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 4(a) of chapter 94 of the 2022 Session Laws of Kansas from the state general fund in the state foundation aid account (652-00-1000-0820), the sum of \$13,488,000 is hereby lapsed.

Sec. 45.

DEPARTMENT OF EDUCATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

KPERS – school employer contributions – non-USDs  
(652-00-1000-0100) .....\$2,887,068  
Supplemental state aid (652-00-1000-0840) .....\$8,000,000

(b) On July 1, 2024, of the \$506,277,807 appropriated for the above agency for the fiscal year ending June 30, 2025, by section 2(a) of 2024 Senate Bill No. 387 from the state general fund in the KPERS – school employer contributions – USDs account (652-00-1000-0110), the sum of \$7,533,362 is hereby lapsed.

(c) On July 1, 2024, of the \$2,825,725,000 appropriated for the above agency for the fiscal year ending June 30, 2025, by section 3(a) of chapter 98 of the 2023 Session Laws of Kansas from the state general fund in the state foundation aid account (652-00-1000-0820), the sum of \$23,066,474 is hereby lapsed.

[ † ]

Sec. 46.

DEPARTMENT OF EDUCATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2026, the following:

Supplemental state aid (652-00-1000-0840) .....\$23,200,000

(b) On July 1, 2025, of the \$3,027,848,697 appropriated for the above agency for the fiscal year ending June 30, 2026, by section 3(a) of 2024 Senate Bill No. 387 from the state general fund in the state foundation aid account (652-00-1000-0820), the sum of \$30,551,210 is hereby lapsed.

Sec. 47.

STATE LIBRARY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Blind information access program (434-00-1000-0500) .....\$70,000

Sec. 48.

STATE HISTORICAL SOCIETY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Charles Curtis home purchase .....\$300,000

*Provided*, That if the amount expended by the above agency to purchase the Charles Curtis home is less than \$300,000 based on the market value appraisals required by K.S.A. 76-2050, and amendments thereto, then the amount in excess of the purchase price for the Charles Curtis home shall lapse.

Sec. 49.

KANSAS STATE UNIVERSITY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Kansas state university college of aviation jet .....\$1,200,000

*Provided*, That expenditures shall be made from this account for fiscal year 2025 for the shared lease or ownership, insurance, maintenance and operations of a jet-type aircraft for student training purposes.

Central immersive training hub.....\$3,950,000

*Provided*, That all expenditures shall be made by the above agency from the central immersive training hub account for the central immersive training hub at the Kansas state university Salina campus.

[ † ]

Sec. 50.

EMPORIA STATE UNIVERSITY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Emporia state model investment account  
(379-00-1000-0400) .....\$9,000,000

*Provided*, That any unencumbered balance in the Emporia state model investment account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Sec. 51.

PITTSBURG STATE UNIVERSITY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Institute for emerging technologies center for graphene.....\$500,000

*Provided*, That all expenditures from such account shall require a match of federal moneys on the basis of \$6 of federal moneys to \$1 of state moneys.

Sec. 52.

UNIVERSITY OF KANSAS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Kansas law enforcement training center operating  
expenditures.....\$12,000,000

Sec. 53.

WICHITA STATE UNIVERSITY

(a) In addition to the other purposes for which expenditures may be made by Wichita state university from the moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2024 or fiscal year 2025, as authorized by this or other appropriation act of the 2023 or 2024 regular session of the legislature, expenditures may be made by Wichita state university from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2024 or fiscal year 2025 to provide for the issuance of bonds by the Kansas development finance authority in accordance with K.S.A. 74-8905, and amendments thereto, for a capital improvement project for the construction and equipment of the NIAR technology and innovation building on

the innovation campus of Wichita state university: *Provided*, That such capital improvement project is hereby approved for Wichita state university for the purposes of K.S.A. 74-8905(b), and amendments thereto, and the authorization of the issuance of bonds by the Kansas development finance authority in accordance with that statute: *Provided further*, That Wichita state university may make expenditures from the moneys received from the issuance of any such bonds for such capital improvement project: *Provided, however*, That expenditures from the moneys received from the issuance of any such bonds for such capital improvement project shall not exceed \$20,000,000 plus all amounts required for costs of bond issuance, costs of interest on the bonds issued for such capital improvement project during the construction of such project, credit enhancement costs and any required reserves for the payment of principal and interest on the bonds: *And provided further*, That all moneys received from the issuance of any such bonds shall be deposited and accounted for as prescribed by applicable bond covenants: *And provided further*, That debt service for any such bonds for such capital improvement project shall be financed by appropriations from any appropriate special revenue fund or funds: *And provided further*, That any such bonds and interest thereon shall be an obligation only of the Kansas development finance authority, shall not constitute a debt of the state of Kansas within the meaning of section 6 or 7 of article 11 of the constitution of the state of Kansas and shall not pledge the full faith and credit or the taxing power of the state of Kansas: *And provided further*, That Wichita state university shall make provisions for the maintenance of the building.

(b) On the effective date of this act, the provisions of section 162(f) of chapter 82 of the 2023 Session Laws of Kansas are hereby declared to be null and void and shall have no force and effect.

Sec. 54.

STATE BOARD OF REGENTS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Need-based aid scholarship and recruitment	
(561-00-1000-0580) .....	\$2,500,000
Rural family physician residency program expansion grant ....	\$10,000,000

*Provided*, That all expenditures from the rural family physician residency program expansion grant account for fiscal year 2025 shall require a match of nonstate or private moneys on the basis of \$2 of nonstate or private moneys to \$1 of state moneys: *Provided further*, That expenditures shall be made from such account for the expansion of an existing program located in a county with a population of between 40,000 and 60,000 as of the 2020 census that is designed to place rural family physicians in Kansas.



Kansas nursing initiative grant program  
(561-00-1000-4130) .....\$1,000,000

*Provided, however,* That during fiscal year 2025, as a condition of receiving such grant, any such recipient shall agree to be employed as a nurse in a health care facility in Kansas on a full-time basis for a period of 12 months for each year a grant was received or on a part-time basis for a period equivalent to 12 months, as determined by the above agency, for each year a grant was received, and shall not be employed by a supplemental healthcare services agency, as defined in section 40(b); *Provided,* That if the above agency determines a recipient is in violation of the provisions of this proviso, the above agency shall require such recipient reimburse the above agency in the amount of the grant.

Nursing student scholarship program (561-00-1000-4100).....\$1,000,000

*Provided, however,* That during fiscal year 2025, as a condition of receiving such scholarship, any such recipient shall agree to be employed as a nurse in a health care facility in Kansas on a full-time basis for a period of 12 months for each year a scholarship was received or on a part-time basis for a period equivalent to 12 months, as determined by the above agency, for each year a scholarship was received, and shall not be employed by a supplemental healthcare services agency, as defined in section 40(b); *Provided,* That if the above agency determines a recipient is in violation of the provisions of this proviso, the above agency shall require such recipient reimburse the above agency in the amount of the scholarship.

Kansas education opportunity scholarships .....\$1,700,000  
Hero’s act scholarships .....\$1,000,000  
EMERGE program assistance .....\$1,100,000

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Kansas national guard EMERGE program repayment fund.....No limit

(c) On the effective date of this act, the Kansas ethnic minority scholarship discontinued attendance fund of the state board of regents is hereby redesignated as the Kansas education opportunity scholarship discontinued attendance fund of the state board of regents.

(d) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$1,000,000 from the state general fund to the Kansas adult learner grant program fund (561-00-2857-2857) of the state board of regents.

(f) During fiscal year 2025, notwithstanding the provisions of the Kansas promise scholarship act, K.S.A. 74-32,271 through 74-32,278, and amendments thereto, or any other statute, in addition to the other purposes for which expenditures shall be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for the above agency for fiscal year 2025, as authorized by section 116 of chapter 82 of the 2023 Session Laws of Kansas, section 116 of 2024 Senate Bill No. 28, this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys for fiscal year 2025 to provide such scholarships to students who are otherwise eligible for the Kansas promise scholarship, agree to work in Kansas on a full-time basis for a period of 24 consecutive months, or on a part-time basis for a consecutive period equivalent to 24 months, as determined by the above agency, and are pursuing allied health professions, including, but not limited to, nursing professionals, laboratory technicians and assistants, respiratory therapists, occupation therapists and mental health professionals: *Provided*, That if the above agency determines a recipient is in violation of the provisions of this proviso, the above agency shall require such recipient reimburse the above agency in the amount of the scholarship.

Sec. 55.

STATE BOARD OF REGENTS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2026, the following:

Need-based aid scholarship and recruitment	
(561-00-1000-0580) .....	\$2,500,000
Hero’s act scholarships .....	\$1,750,000
EMERGE program assistance .....	\$2,200,000

Sec. 56.

DEPARTMENT OF CORRECTIONS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Facilities operations (521-00-1000-0303).....	\$4,000,000
Regional inpatient juvenile substance use treatment .....	\$2,500,000

*Provided*, That all moneys in the regional inpatient juvenile substance use treatment account shall be used for Mirror Incorporated to create a regional inpatient juvenile substance use treatment center in south central Kansas with the capacity of at a minimum forty beds.

(b) On the effective date of this act, of the amount of moneys appropriated and reappropriated for the above agency for the fiscal year ending June 30, 2024, by section 118(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in the evidence-based programs account (521-00-1000-0050), the sum of \$7,500,000 is hereby lapsed.

Sec. 57.

DEPARTMENT OF CORRECTIONS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Facilities operations (521-00-1000-0303).....\$21,900,625

(b) Any unencumbered balance in the Kansas penitentiary museum content development account in excess of \$100 as of June 30, 2024, is hereby reappropriated for the fiscal year 2025: *Provided*, That expenditures shall be made from the Kansas penitentiary museum content development account in consultation with the Lansing historical society in pursuit of establishing the Kansas penitentiary museum.

(c) Any unencumbered balance in the Lansing future prison museum stabilization account in excess of \$100 as of June 30, 2024, is hereby reappropriated for the fiscal year 2025: *Provided*, That all expenditures made from the Lansing future prison museum stabilization account shall be for assessing and making stabilization repairs in areas of the Lansing correctional facility to be used for a future prison museum.

(d) Any unencumbered balance in the Lansing correctional facility career campus account (521-00-1000) in excess of \$100 as of June 30, 2024, is hereby reappropriated for the fiscal year 2025.

(e) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund of funds for fiscal year 2025 by section 119 or 173 of 2024 Senate Bill No. 28, this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys during fiscal year 2025 for the purposes of executing an exclusive agreement with the Lansing historical society for the administration and operation of a museum located on the Lansing correctional facility grounds for historical preservation and education: *Provided*, That such agreement shall include provisions granting the Lansing historical society the exclusive right of running tours in the old Lansing correctional facility and outlining roles, responsibilities and restrictions regarding such tours.

(f) Any unencumbered balance in the regional inpatient juvenile substance use treatment account in excess of \$100 as of June 30, 2024, is hereby reappropriated for the fiscal year 2025: *Provided*, That during fiscal year 2025, the provisions of the provisos in section 56(a) shall apply to any expenditure from the regional inpatient juvenile substance use treatment account of the state general fund.

Sec. 58.

ADJUTANT GENERAL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (034-00-1000-0053) .....\$22,715  
Sec. 59.

#### ADJUTANT GENERAL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (034-00-1000-0053) .....\$22,715  
Shooting team grants.....\$50,000

*Provided*, That expenditures shall be made from the shooting team grants account for the adjutant general to provide grants to shooting teams from the Kansas air national guard or the Kansas army national guard for ammunition, equipment and travel expenses for marksmanship matches: *Provided further*, That an eligible team shall have participated in: (1) The 2024 adjutant general's combat marksmanship match; and (2) a national guard marksmanship regional or national competition: *And provided further*, That upon application from eligible teams, at least one grant shall be awarded to a Kansas air national guard team and at least one grant shall be awarded to a Kansas army national guard team: *Provided, however*, That, if no team from one branch of the Kansas national guard meets the requirements of this proviso, the adjutant general may award all grants to teams from the other branch of Kansas national guard that meet such requirements: *And provided, however*, That the adjutant general shall not award a single team all moneys in the shooting team grants account.

Sec. 60.

#### KANSAS HIGHWAY PATROL

(a) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from the Kansas highway patrol operations fund (280-00-2034-1100) for fiscal year 2025 as authorized by section 125 of 2024 Senate Bill No. 28, this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made from the Kansas highway patrol operations fund to establish a license plate reader system pilot program, including fixed and mobile license plate readers: *Provided*, That the department of transportation shall install such license plate reader units in consultation with the Kansas highway patrol.

(b) On July 1, 2024, the amount of \$18,206,594.25 authorized by section 125(d) of 2024 Senate Bill No. 28 to be transferred by the director of accounts and reports from the state highway fund (276-00-4100-4100) of the department of transportation to the Kansas highway patrol operations fund (280-00-2034-1100) of the Kansas highway patrol on July 1, 2024, October 1, 2024, January 1, 2025, and April 1, 2025, is hereby increased to \$18,706,594.25.

(c) On July 1, 2024, the expenditure limitation established by section 125(a) of 2024 Senate Bill No. 28 on the Kansas highway patrol operations fund (280-00-2034-1100) of the Kansas highway patrol is hereby increased from \$72,826,377 to \$74,826,377.

(d) On July 1, 2024, the amount of \$575,181 authorized by section 175(e) of 2024 Senate Bill No. 28 to be transferred by the director of accounts and reports from the state highway fund (276-00-4100-4100) of the department of transportation to the scale replacement and rehabilitation and repair of buildings capital improvement account (280-00-2034-1115) of the Kansas highway patrol operations fund (280-00-2034-1100) of the Kansas highway patrol is hereby increased to \$875,181.

(e) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 175(c) of 2024 Senate Bill No. 28 on the scale replacement and rehabilitation and repair of buildings capital improvement account (280-00-2034-1115) of the Kansas highway patrol operations fund is hereby increased from \$575,181 to \$875,181.

(f) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the scale replacement and rehabilitation and repair of buildings capital improvement account (280-00-2034-1115) of the Kansas highway patrol operations fund as authorized by section 175(c) of 2024 Senate Bill No. 28, this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys in an amount of not exceed \$300,000 to conduct a comprehensive assessment concerning reconfiguration of Kansas highway patrol assets in Salina, including, but not limited to, a contemporary training center, dispatch center and troop C headquarters: *Provided*, That the above agency shall submit a report on the findings of such assessment, including, but not limited to, site selection, design, construction and associated costs, to the house of representatives committee on appropriations, the senate committee on ways and means and the joint committee on state building construction on or before January 13, 2025.

Sec. 61.

ATTORNEY GENERAL – KANSAS  
BUREAU OF INVESTIGATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Lease space Wichita state university campus.....	\$2,031,450
Operating expenditures (083-00-1000-0083) .....	\$48,621

## Sec. 62.

## EMERGENCY MEDICAL SERVICES BOARD

(a) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 128(a) of 2024 Senate Bill No. 28 for the emergency medical services operating fund (206-00-2326-4000) of the emergency medical services board is hereby increased from \$2,029,012 to \$2,249,936.

## Sec. 63.

## KANSAS DEPARTMENT OF AGRICULTURE

(a) During the fiscal year ending June 30, 2025, notwithstanding the provisions of K.S.A. 2-1907c, and amendments thereto, or any other statute, in addition to other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for the above agency for fiscal year 2025 by section 134 of 2024 Senate Bill No. 28, this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency for fiscal year 2025 to provide disbursements from the division of conservation to conservation districts that have submitted the amount of money allocated by county commissioners to such conservation district by November 1, 2023: *Provided further*, That such disbursements from the division of conservation to each conservation district shall be made on a \$2 division of conservation moneys basis to a \$1 county moneys basis to match the funds allocated by the commissioners of each county to each conservation district: *And provided further*, That the division of conservation shall submit an expenditure request to the secretary of agriculture for an amount not less than the sum of such certified allocations of each county to each conservation district, but in no event shall such request exceed the sum of \$50,000 per conservation district: *And provided further*, That the amounts disbursed by the division of conservation to each conservation district based on the matching formula provided by this subsection shall be made as soon as practicable after July 1, 2024, and such disbursements to each conservation district shall not exceed \$50,000 per conservation district: *Provided, however*, That the disbursement of moneys provided for in this subsection shall be prorated in proportion to county allocations to each conservation district in the event that the secretary of agriculture determines that appropriations are insufficient for the complete matching of funds.

## Sec. 64.

## KANSAS DEPARTMENT OF AGRICULTURE

(a) During the fiscal year ending June 30, 2026, notwithstanding the provisions of K.S.A. 2-1907c, and amendments thereto, or any other statute, in addition to other purposes for which expenditures may be made by the above agency from moneys appropriated from the state

general fund or from any special revenue fund or funds for the above agency for fiscal year 2026 by this or other appropriation act of the 2024 or 2025 regular session of the legislature, expenditures shall be made by the above agency for fiscal year 2026 to provide disbursements to conservation districts on a \$2 division of conservation moneys basis to a \$1 county moneys basis to match the funds allocated by the commissioners of each county to each conservation district: *Provided*, That on or before November 1, 2024, conservation districts shall submit to the division of conservation a certification of the amount of money allocated by county commissioners for conservation district activities for the ensuing calendar year: *Provided further*, That the division of conservation shall submit an expenditure request to the secretary of agriculture for an amount not less than the sum of such certified allocations of each county to each conservation district, but in no event shall such request exceed the sum of \$50,000 per conservation district: *And provided further*, That the amounts disbursed by the division of conservation to each conservation district based on the matching formula provided by this subsection shall be made as soon as practicable after July 1, 2025, and such disbursements to each conservation district shall not exceed \$50,000 per conservation district: *Provided, however*, That the disbursement of moneys provided for in this subsection shall be prorated in proportion to county allocations to each conservation district in the event that the secretary of agriculture determines that appropriations are insufficient for the complete matching of funds.

Sec. 65.

#### DEPARTMENT OF TRANSPORTATION

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Kansas air service development incentive program fund ..... No limit  
*Provided*, That all expenditures from the Kansas air service development incentive program fund shall be to support commercial service airports in Kansas: *Provided further*, That the Kansas department of transportation shall establish requirements for the program, taking into consideration: (1) Recent or imminent regional economic development opportunities, including, but not limited to, new business entering the market area or business growth in the market area; (2) viable air service opportunities, including, but not limited to, airline support service or market data support service; (3) air service routes serving a market area that meets the needs of such economic development opportunities, including, but not limited to, routes establishing a pipeline to areas with workforce talent or



serving a customer base or main business function; and (4) local match requirements, including, but not limited to, opportunities to use state or local moneys to leverage federal air service development grant funds: *And provided further*, That local entities representing commercial service airports may apply for grants from such fund: *And provided further*, That the Kansas department of transportation shall form a selection committee to evaluate such applications: *And provided further*, That not more than \$1,000,000 shall be awarded for a single commercial service airport: *And provided further*, That all grant moneys awarded to a local entity shall be deposited in an interest-bearing escrow account: *And provided further*, That, when awarded a grant, such local entity shall execute a minimum revenue guarantee (MRG) agreement with an airline: *And provided further*, That such MRG agreement shall describe the thresholds that trigger drawdowns of grant moneys: *And provided further*, That the Kansas department of transportation shall verify all expenses before authorizing any drawdown of grant moneys from such escrow account.

(b) On July 1, 2024, or as soon thereafter as moneys are available, notwithstanding the provisions of K.S.A. 68-416, and amendments thereto, or any other statute, the director of accounts and reports shall transfer \$5,000,000 from the state highway fund (276-00-4100-4100) to the Kansas air service development incentive program fund.

(c) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 142(b) of 2024 Senate Bill No. 28 on the agency operations account (276-00-4100-0403) of the state highway fund (276-00-4100-4100) of the department of transportation is hereby increased from \$334,537,478 to \$334,568,918.

Sec. 66. K.S.A. 2023 Supp. 82a-955, as amended by section 193 of 2024 Senate Bill No. 28, is hereby amended to read as follows: 82a-955.

(a) On July 1, 2024, *the director of accounts and reports shall transfer \$45,000,000 from the state general fund to the state water plan fund* and July 1, 2025, the director of accounts and reports shall transfer \$35,000,000 from the state general fund to the state water plan fund. It is the intent of the legislature to provide for the transfer of \$35,000,000 from the state general fund to the state water plan fund on July 1, 2026, and July 1, 2027.

(b) (1) *Except as provided in paragraph (2)*, the state water plan fund shall continue to be appropriated and expended for the purposes prescribed in K.S.A. 82a-951, and amendments thereto, except that if an appropriation is made for any fiscal year as intended in subsection (a), on July 1 of such fiscal year, or as soon thereafter on such dates as moneys are available:

(A) \$5,000,000 shall be transferred from the state water plan fund to the water technical assistance fund established in K.S.A. 2023 Supp. 82a-956, and amendments thereto; and

(B) \$12,000,000 shall be transferred from the state water plan fund to the water projects grant fund established in K.S.A. 2023 Supp. 82a-957, and amendments thereto.

(2) *On July 1, 2024, the director of accounts and reports shall transfer \$7,500,000 from the state water plan fund to the water technical assistance fund and \$19,500,000 from the state water plan fund to the water projects grant fund.*

(3) The provisions of this section shall expire on July 1, 2028. On July 1, 2028, the director of accounts and reports shall transfer all moneys in the water technical assistance fund and the water projects grant fund to the state water plan fund and all liabilities of the water technical assistance fund and the water projects grant fund shall be imposed upon the state water plan fund. On July 1, 2028, the water technical assistance fund and the water projects grant fund shall be abolished.

(c) (1) (A) Notwithstanding any restrictions in K.S.A. 82a-951, and amendments thereto, the Kansas water authority may recommend to the legislature the appropriation of up to 10% of the unencumbered balance of the state water plan fund to be used to supplement salaries of existing state agency full-time equivalent employees and for funding new full-time equivalent positions created to implement the state water plan. Moneys from such appropriation may be used to supplement existing positions, but such moneys shall not be used to replace state general fund moneys, any fee fund moneys or other funding for positions existing on July 1, 2023.

(B) Eligible full-time equivalent positions that moneys may be used for pursuant to this paragraph include engineers, geologists, hydrologists, environmental scientists, attorneys, resource planners, grant specialists and any other similar positions.

(2) If at least two conservation districts present a joint proposal to the Kansas water authority for a position or positions to provide shared services to all districts involved in such proposal, the Kansas water authority may recommend that moneys be used to supplement the salary or salaries of such position or positions pursuant to paragraph (1).

(3) The Kansas water authority shall encourage funding requests from state and local entities that cooperate with qualified nonprofit entities on projects that provide a direct benefit to water quantity and quality, including water infrastructures that are both natural and constructed, and include matching funds from non-state sources.

(4) The Kansas water authority may direct the Kansas water office to provide funding pursuant to K.S.A. 2023 Supp. 82a-956 or 82a-957, and amendments thereto, for the improvement of water infrastructure in an unincorporated area related to or serving a national park site or state historic site if the request for funding is made by a nonprofit organization

or state agency that is willing to administer the moneys and oversee the project, and the Kansas water authority deems such applicant capable of successfully managing the project. Upon receipt of such a request, the Kansas water office may award moneys in any fiscal year prior to July 1, 2028, with such awarding of moneys to be made at the discretion of the Kansas water office.

(5) The Kansas water authority shall encourage the creation of grant programs for stockwatering conservation projects. Such grant programs shall prioritize the use of fees collected pursuant to K.S.A. 82a-954(a)(3), and amendments thereto.

(d) All reporting requirements established in K.S.A. 82a-951, and amendments thereto, shall continue and such reporting requirements shall apply to the water technical assistance fund established in K.S.A. 2023 Supp. 82a-956, and amendments thereto, and the water projects grant fund established in K.S.A. 2023 Supp. 82a-957, and amendments thereto.

*Sec. 67. Severability.* If any provision or clause of this act or application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act that can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

*Sec. 68. Appeals to exceed expenditure limitations.* (a) Upon written application to the governor and approval of the state finance council, expenditures from special revenue funds may exceed the amounts specified in this act.

(b) This section shall not apply to the expanded lottery act revenues fund, the state economic development initiatives fund, the children's initiatives fund, the state water plan fund or the Kansas endowment for youth fund, or to any account of any of such funds.

*Sec. 69.* If any fund or account name described by words and the numerical accounting code that follows such fund or account name do not match, it shall be conclusively presumed that the legislature intended that the fund or account name described by words is the correct fund or account name, and such fund or account name described by words shall control over a contradictory or incorrect numerical accounting code.

*Sec. 70.* K.S.A. 2023 Supp. 82a-955, as amended by section 193 of 2024 Senate Bill No. 28, is hereby repealed.

*Sec. 71.* This act shall take effect and be in force from and after its publication in the Kansas register.

Approved May 16, 2024.

Published in the *Kansas Register* May 30, 2024.

- † A portion of section 8(a) was line-item vetoed.
  - † A portion of section 9(a) was line-item vetoed.
  - † A portion of section 12(a) was line-item vetoed.
  - † Section 12(b) was line-item vetoed.
  - † Section 13 was line-item vetoed.
  - † Section 15 was line-item vetoed.
  - † Section 16 was line-item vetoed.
  - † Section 17 was line-item vetoed.
  - † Section 18 was line-item vetoed.
  - † Section 23(g) was line-item vetoed.
  - † Section 30(b) was line-item vetoed.
  - † Section 31(e) was line-item vetoed.
  - † A portion of section 34(a) was line-item vetoed.
  - † A portion of section 39(a) was line-item vetoed.
  - † A portion of section 40(a) was line-item vetoed.
  - † Section 41 was line-item vetoed.
  - † Section 45(d) was line-item vetoed.
  - † Section 49(b) was line-item vetoed.
  - † Section 49(c) was line-item vetoed.
  - † Section 54(e) was line-item vetoed.
- (See Messages from the Governor)
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# CHAPTER 111

## House Substitute for SENATE BILL No. 387

TO  
Education, department of..... SEC.  
1, 2, 3

AN ACT concerning education; making and concerning appropriations for the fiscal years ending June 30, 2024, June 30, 2025, and June 30, 2026, for the state department of education; establishing the education funding task force and requiring such task force to review and make recommendations regarding the state's school finance system prior to the expiration of the Kansas school equity and enhancement act; abolishing the special education and related services funding task force; revising the special education state aid statewide excess costs calculation; requiring the state board of education to determine excess costs for each school district; requiring the state board of education to establish a special education state aid equalization distribution method and to distribute certain amounts of special education state aid pursuant to such method; requiring each school district to transfer the amount attributable to the special education and related services weighting from the supplemental general fund to the school district's special education fund; establishing a pilot program in school years 2024-2025 and 2025-2026 to require certain school districts to submit annually to the state board of education an at-risk student accountability plan and to measure and show academic improvement in certain student cohort groups; requiring all school districts to participate in such program commencing in school year 2026-2027; holding school districts accountable to meeting the student cohort group improvement goals; revising requirements relating to school district at-risk education fund expenditures; prohibiting the state board of education from substantially revising curriculum standards in English language arts and mathematics until 75% of all students achieve a certain academic proficiency level; requiring school districts to give enrollment priority to students who reside in Kansas over students who do not reside in the state except under certain circumstances; authorizing certain nonresident students to continue enrollment in a school district of nonresidence; authorizing a school district to deem nonresident students as not in good standing prior to enrollment and an appeal process for students who are denied enrollment pursuant to such action; requiring school district student transfer policy revisions to be published on the school district's website; exempting virtual schools from open enrollment requirements; limiting the legislative option to purchase school district buildings and authorizing the legislative coordinating council to deny the legislative option when the legislature is not in session; prohibiting school districts from refusing to convey a building or property solely because the buyer or lessee may use or intends to use the building or property for nonpublic school purposes; establishing requirements for the determination of virtual school state aid for certain students who are funded on a per credit hour basis; requiring virtual school state aid be determined using full-time equivalent enrollment; authorizing students enrolled in a virtual school to participate in activities regulated by the Kansas state high school activities association; amending K.S.A. 72-3422 and 72-5143 and K.S.A. 2023 Supp. 72-1439, 72-3123, 72-3124, 72-3126, 72-3127, 72-3216, 72-3715, 72-5153, 72-5170, 72-5193 and 72-7121 and repealing the existing sections; also repealing K.S.A. 2023 Supp. 72-3442.

*Be it enacted by the Legislature of the State of Kansas:*

New Section 1.

### DEPARTMENT OF EDUCATION

(a) On the effective date of this act, of the \$29,810,273 appropriated for the above agency for the fiscal year ending June 30, 2024, by section

2(a) of chapter 98 of the 2023 Session Laws of Kansas from the state general fund in the KPERS – school employer contributions – non-USDs account (652-00-1000-0100), the sum of \$714,470 is hereby lapsed.

(b) On the effective date of this act, of the \$531,880,516 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 2(a) of chapter 98 of the 2023 Session Laws of Kansas from the state general fund in the KPERS – school employer contributions – USDs account (652-00-1000-0110), the sum of \$341 is hereby lapsed.

(c) On the effective date of this act, of the \$2,558,881,605 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 4(a) of chapter 94 of the 2022 Session Laws of Kansas from the state general fund in the state foundation aid account (652-00-1000-0820), the sum of \$81,919,737 is hereby lapsed.

(d) On the effective date of this act, of the \$568,150,000 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 4(a) of chapter 94 of the 2022 Session Laws of Kansas from the state general fund in the supplemental state aid account (652-00-1000-0840), the sum of \$14,574,571 is hereby lapsed.

(e) On the effective date of this act, the \$40,000 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 2(a) of chapter 98 of the 2023 Session Laws of Kansas from the state general fund in the career technical education pilot account (652-00-1000-0940) is hereby lapsed.

(f) On the effective date of this act, the \$300,000 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 2(a) of chapter 98 of the 2023 Session Laws of Kansas from the state general fund in the juvenile transitional crisis center pilot account (652-00-1000-0210) is hereby lapsed.

(g) There is hereby appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (including	
official hospitality) (652-00-1000-0053) .....	\$87,297
New Sec. 2.	

DEPARTMENT OF EDUCATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (including	
official hospitality) (652-00-1000-0053) .....	\$15,207,808

*Provided*, That any unencumbered balance in the operating expenditures (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Center for READIng (652-00-1000-0080) .....	\$80,000
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*Provided*, That the above agency shall expend moneys in such account to provide a project manager grant to the center for reading at Pittsburg state university to: (1) Assist in the development and support of a science of reading curricula for the state educational institutions and colleges based on the knowledge and practice standards that have been adopted by the state department of education; (2) develop and support a recommended dyslexia textbook list for in-class learning for school districts to use; (3) develop and support a recommended dyslexia resources list for in-class learning for school districts to use; (4) provide knowledge and support for a train the trainer program and professional development curriculum for school districts to use; and (5) provide knowledge and support for developing a list of qualified trainers for school districts to hire.

KPERS – school employer

contributions – non-USDs (652-00-1000-0100).....\$25,215,128

*Provided*, That any unencumbered balance in the KPERS-school employer contributions – non-USDs account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

KPERS – school employer

contributions-USDs (652-00-1000-0110).....\$506,277,807

*Provided*, That any unencumbered balance in the KPERS-school employer contributions – USDs account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

ACT and workkeys assessments

program (652-00-1000-0140).....\$2,800,000

Career and technical education transportation

state aid (652-00-1000-0190).....\$1,482,338

Education commission of

the states (652-00-1000-0220).....\$67,700

School safety hotline (652-00-1000-0230).....\$10,000

School safety and

security grants (652-00-1000-0235).....\$5,000,000

[ † ]

School district juvenile detention

facilities and Flint Hills job corps

center grants (652-00-1000-0290).....\$5,060,528

*Provided*, That any unencumbered balance in the school district juvenile detention facilities and Flint Hills job corps center grants account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That expenditures shall be made from the school district juvenile detention facilities and Flint Hills job corps center grants account for grants to school districts in amounts determined



pursuant to and in accordance with the provisions of K.S.A. 72-1173, and amendments thereto.

School food assistance (652-00-1000-0320) .....	\$2,510,486
Virtual math education program (652-00-1000-0330) .....	\$2,000,000

*Provided*, That expenditures from the virtual math education program account shall be used by the above agency for the purpose of implementing a virtual math program to be used by school districts: *Provided further*, That the above agency is hereby authorized to select and implement a virtual math program that shall be customized to Kansas curriculum standards, be evidence-based, not impose any fee or cost upon students, provide tutoring in multiple languages, provide professional development for the implementation of the program and have been implemented in other states during the preceding eight fiscal years: *And provided further*, That any school district shall be authorized to use such program: *And provided further*, That the above agency shall recommend that all school districts use such program: *And provided further*, That all school districts shall track and report to the above agency twice during school year 2024-2025, as determined by the above agency, on the number of attendance centers and students who are and who are not using such program or other virtual math program, the number of teachers participating in the professional development provided by such program or other virtual math program and the effect of any such virtual math program on student academic proficiency: *And provided further*, That the above agency shall compile such reports and submit a summary report to the house of representatives standing committee on K-12 education budget and the senate standing committee on education during the 2025 regular session of the legislature: *And provided further*, That such report shall include all available information reported to the above agency for school year 2024-2025.

Mentor teacher (652-00-1000-0440) .....	\$1,300,000
Educable deaf-blind and severely handicapped children's programs aid (652-00-1000-0630) .....	\$110,000
Special education services aid (652-00-1000-0700) .....	\$65,500,000

*Provided*, That if section 5, and amendments thereto, and the amendments to K.S.A. 72-3422 and 72-5143, and amendments thereto, as provided in this act are not enacted into law, then on July 1, 2024, the \$65,500,000 appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, by this section in the special education services aid account is hereby lapsed.

Governor's teaching excellence scholarships and awards (652-00-1000-0770) .....	\$360,693
State foundation aid (652-00-1000-0820) .....	\$29,601,655

Professional development  
state aid (652-00-1000-0860).....\$1,770,000

Computer science education  
advancement grant (652-00-1000-0920).....\$1,000,000

*Provided*, That expenditures shall be made by the above agency from the computer science education advancement grant account for fiscal year 2025 to provide grants to high-quality professional learning providers to develop and implement teacher professional development programs for the computer science courses as established in K.S.A. 2023 Supp. 72-3258, and amendments thereto.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law and transfers to other state agencies shall not exceed the following:

School district capital improvement fund ..... No limit

School district capital outlay state aid fund..... No limit

Educational technology

coordinator fund (652-00-2157) ..... No limit

*Provided*, That expenditures shall be made by the above agency for the fiscal year ending June 30, 2025, from the educational technology coordinator fund of the department of education to provide data on the number of school districts served and cost savings for those districts in fiscal year 2025 in order to assess the cost effectiveness of the position of educational technology coordinator.

SparkWheel program fund (652-00-2221) ..... No limit

Inservice education workshop fee fund (652-00-2230) ..... No limit

*Provided*, That expenditures may be made from the inservice education workshop fee fund for operating expenditures, including official hospitality, incurred for inservice workshops and conferences: *Provided further*, That the state board of education is hereby authorized to fix, charge and collect fees for inservice workshops and conferences: *And provided further*, That such fees shall be fixed in order to recover all or part of such operating expenditures incurred for inservice workshops and conferences: *And provided further*, That all fees received for inservice workshops and conferences shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the inservice education workshop fee fund.

Federal indirect cost

reimbursement fund (652-00-2312) ..... No limit

Conversion of materials and

equipment fund (652-00-2420) ..... No limit

School bus safety fund (652-00-2532) .....	No limit
State safety fund (652-00-2538).....	No limit
<i>Provided, That notwithstanding the provisions of K.S.A. 8-272, and amendments thereto, or any other statute, funds shall be distributed during fiscal year 2025 as soon as moneys are available.</i>	
Motorcycle safety fund (652-00-2633) .....	No limit
Teacher and administrator fee fund (652-00-2723).....	No limit
Service clearing fund (652-00-2869) .....	No limit
ARPA supplemental (652-00-3028).....	No limit
Reimbursement for services fund (652-00-3056) .....	No limit
ESSA – student support academic enrichment – federal fund (652-00-3113) .....	No limit
NAEP fee fund.....	No limit
Educationally deprived children – state operations – federal fund (652-00-3131) .....	No limit
Food assistance – federal fund (652-00-3230) .....	No limit
Elementary and secondary school aid – federal fund (652-00-3233) .....	No limit
Education of handicapped children fund – federal (652-00-3234) .....	No limit
Community-based child abuse prevention – federal fund (652-00-3319) .....	No limit
TANF children’s programs – federal fund (652-00-3323) .....	No limit
21 <sup>st</sup> century community learning centers – federal fund (652-00-3519) .....	No limit
State assessments – federal fund (652-00-3520) .....	No limit
Rural and low-income schools program – federal fund (652-00-3521) .....	No limit
Language assistance state grants – federal fund (652-00-3522) .....	No limit
State grants for improving teacher quality – federal fund (652-00-3526) .....	No limit
State grants for improving teacher quality – federal fund – state operations (652-00-3527).....	No limit
Food assistance – school breakfast program – federal fund (652-00-3529) .....	No limit

Food assistance – national school lunch program – federal fund (652-00-3530) .....	No limit
Food assistance – child and adult care food program – federal fund (652-00-3531) .....	No limit
Elementary and secondary school aid – federal fund – local education agency fund (652-00-3532) .....	No limit
Education of handicapped children fund – state operations – federal fund (652-00-3534) .....	No limit
Education of handicapped children fund – preschool – federal fund (652-00-3535) .....	No limit
Education of handicapped children fund – preschool state operations – federal (652-00-3536) .....	No limit
Elementary and secondary school aid – federal fund – migrant education fund (652-00-3537) .....	No limit
Elementary and secondary school aid – federal fund – migrant education – state operations (652-00-3538) .....	No limit
Vocational education title II – federal fund (652-00-3539) .....	No limit
Vocational education title II – federal fund – state operations (652-00-3540) .....	No limit
Educational research grants and projects fund (652-00-3592) .....	No limit
ARPA agency state fiscal recovery fund (652-00-3756) .....	No limit
<i>Provided, That, notwithstanding any memorandum of agreement between the office of recovery and the above agency concerning the use of state fiscal recovery fund moneys allocated to the above agency for the Kansas connect and learn initiative, during the fiscal year ending June 30, 2025, expenditures shall be made by the above agency from the ARPA agency state fiscal recovery fund account in the amount of \$2,500,000 for payments to school districts for the provision of special education and related services in amounts determined pursuant to and in accordance with the provisions of K.S.A. 72-3422, and amendments thereto.</i>	
ARPA capital projects fund (652-00-3761) .....	No limit
Local school district contribution program checkoff fund (652-00-7005) .....	No limit

*Provided*, That notwithstanding the provisions of K.S.A. 79-3221n, and amendments thereto, or any other statute, during the fiscal year ending June 30, 2025, any moneys in such fund where a taxpayer fails to designate a unified school district on such taxpayer's individual income tax return may be expended by the above agency to distribute to unified school districts.

Governor's teaching excellence  
scholarships program  
repayment fund (652-00-7221) ..... No limit

*Provided*, That all expenditures from the governor's teaching excellence scholarships program repayment fund shall be made in accordance with K.S.A. 72-2166, and amendments thereto: *Provided further*, That each such grant shall be required to be matched on a \$1-for-\$1 basis from nonstate sources: *And provided further*, That award of each such grant shall be conditioned upon the recipient entering into an agreement requiring the grant to be repaid if the recipient fails to complete the course of training under the national board for professional teaching standards certification program: *And provided further*, That all moneys received by the department of education for repayment of grants made under the governor's teaching excellence scholarships program shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the governor's teaching excellence scholarships program repayment fund.

Private donations, gifts, grants and  
bequests fund (652-00-7307) ..... No limit  
Family and children  
investment fund (652-00-7375)..... No limit

(c) There is appropriated for the above agency from the children's initiatives fund for the fiscal year ending June 30, 2025, the following:

Children's cabinet  
accountability fund (652-00-2000-2402).....\$375,000

*Provided*, That any unencumbered balance in the children's cabinet accountability fund account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

CIF grants (652-00-2000-2408).....\$23,720,493

*Provided*, That any unencumbered balance in the CIF grants account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Parent education program (652-00-2000-2510).....\$9,437,635

*Provided*, That any unencumbered balance in the parent education program account in excess of \$100 as of June 30, 2024, is hereby reappropriat-

ed for fiscal year 2025: *Provided further*, That expenditures from the parent education program account for each such grant shall be matched by the school district in an amount that is equal to not less than 50% of the grant.

Pre-K pilot (652-00-2000-2535) .....\$4,200,000

*Provided*, That any unencumbered balance in the pre-K pilot account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Early childhood infrastructure (652-00-2000-2555) .....\$1,408,512

*Provided*, That any unencumbered balance in the early childhood infrastructure account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Imagination library (652-00-2000-2560) .....\$1,500,000

*Provided*, That any unencumbered balance in the imagination library account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That the children's cabinet shall operate the nonprofit corporation organized under section 501(c)(3) of the internal revenue code of 1986, according to the corporation's articles of incorporation, to receive gifts, donations, grants and other moneys and engage in fundraising projects for the benefit of the Dolly Parton's imagination library book gifting program to develop, implement, promote and sustain reading by the children of Kansas.

Children's cabinet public-private

partnership pilot program .....\$5,000,000

*Provided*, That all expenditures from the children's cabinet public-private partnership pilot program account shall be provided to a community foundation-led project that funds operational support to childcare providers in rural and frontier communities and can serve as a regional model for addressing childcare supply challenges: *Provided further*, That all such expenditures from such account shall require a match of private moneys on the basis of \$1 state moneys for \$1 private moneys: *And provided further*, That it is the intent of the legislature that the appropriation to the children's cabinet public-private partnership pilot program account made by this act is intended to be a one-time appropriation and that no moneys shall be appropriated to such account for fiscal year 2026.

(d) On July 1, 2024, or as soon thereafter as moneys are available, notwithstanding the provisions of K.S.A. 8-1,148 or 38-1808, and amendments thereto, or any other statute, the director of accounts and reports shall transfer \$50,000 from the family and children trust account of the family and children investment fund (652-00-7375-7900) of the department of education to the SparkWheel program fund (652-00-2221-2400) of the department of education.

(e) On March 30, 2025, and June 30, 2025, or as soon thereafter as moneys are available, notwithstanding the provisions of K.S.A. 8-267 or 8-272, and amendments thereto, or any other statute, the director of accounts and reports shall transfer \$550,000 from the state safety fund (652-00-2538-2030) to the state general fund: *Provided*, That the transfer of such amount shall be in addition to any other transfer from the state safety fund to the state general fund as prescribed by law: *Provided further*, That the amount transferred from the state safety fund to the state general fund pursuant to this subsection is to reimburse the state general fund for accounting, auditing, budgeting, legal, payroll, personnel and purchasing services and any other governmental services that are performed on behalf of the department of education by other state agencies that receive appropriations from the state general fund to provide such services.

(f) On July 1, 2024, and quarterly thereafter, the director of accounts and reports shall transfer \$81,250 from the state highway fund (276-00-4100-4100) of the department of transportation to the school bus safety fund (652-00-2532-2300) of the department of education.

(g) On July 1, 2024, the director of accounts and reports shall transfer an amount certified by the commissioner of education from the motorcycle safety fund (652-00-2633-2050) of the department of education to the motorcycle safety fund (561-00-2366-2360) of the state board of regents: *Provided*, That the amount to be transferred shall be determined by the commissioner of education based on the amounts required to be paid pursuant to K.S.A. 8-272(b)(2), and amendments thereto.

(h) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$70,000 from the USAC E-rate program federal fund (561-00-3920-3920) of the state board of regents to the education technology coordinator fund (652-00-2157-2157) of the department of education.

(i) There is appropriated for the above agency from the Kansas endowment for youth fund for the fiscal year ending June 30, 2025, the following:

Children's cabinet administration (652-00-7000-7001) .....\$276,533

*Provided*, That any unencumbered balance in the children's cabinet administration account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(j) During the fiscal year ending June 30, 2025, the commissioner of education, with the approval of the director of the budget, may transfer any part of any item of appropriation for fiscal year 2025 from the state general fund for the department of education to another item of appropriation for fiscal year 2025 from the state general fund for the department of education. The commissioner of education shall certify each such



transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(k) There is appropriated for the above agency from the expanded lottery act revenues fund for the fiscal year ending June 30, 2025, the following:

KPERS – school employer  
contribution (652-00-1700-1700).....\$42,826,858

*Provided*, That during the fiscal year ending June 30, 2025, the amount appropriated from the expanded lottery act revenues fund in the KPERS – school employer contribution account (652-00-1700-1700) for the department of education shall be for the purpose of reducing the unfunded actuarial liability of the Kansas public employees retirement system attributable to the state of Kansas and participating employers under K.S.A. 74-4931, and amendments thereto, in accordance with K.S.A. 74-8768, and amendments thereto.

(l) On July 1, 2024, the director of accounts and reports shall transfer all moneys in the communities in schools program fund to the SparkWheel program fund. On July 1, 2024, all liabilities of the communities in schools program fund are hereby transferred to and imposed on the SparkWheel program fund and the communities in schools program fund is hereby abolished.

New Sec. 3.

DEPARTMENT OF EDUCATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2026, the following:

State foundation aid (652-00-1000-0820).....\$3,027,848,697

*Provided*, That any unencumbered balance in the state foundation aid account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026.

Supplemental state aid (652-00-1000-0840) .....\$601,800,000

*Provided*, That any unencumbered balance in the supplemental state aid account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026.

Special education services aid (652-00-1000-0700).....\$601,018,818

*Provided*, That any unencumbered balance in the special education services aid account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026: *Provided further*, That expenditures shall not be made from the special education services aid account for the provision of instruction for any homebound or hospitalized child, unless the categorization of such child as exceptional is conjoined with the categorization of the child within one or more of the other categories of exceptionality:

*And provided further*, That expenditures shall be made from this account for grants to school districts in amounts determined pursuant to and in accordance with the provisions of K.S.A. 72-3425, and amendments thereto: *And provided further*, That expenditures shall be made from the amount remaining in this account, after deduction of the expenditures specified in the foregoing provisos, for payments to school districts in amounts determined pursuant to and in accordance with the provisions of K.S.A. 72-3422, and amendments thereto: *And provided further*, That if section 5, and amendments thereto, and the amendments to K.S.A. 72-3422 and 72-5143, and amendments thereto, as provided in this act are not enacted into law, then on July 1, 2025, the sum of \$65,500,000 appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2026, by this section in the special education services aid account is hereby lapsed.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2026, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law and transfers to other state agencies shall not exceed the following:

State school district finance fund (652-00-7393) .....	No limit
Mineral production	
education fund (652-00-7669-7669) .....	No limit

New Sec. 4. (a) There is hereby established the education funding task force. The task force shall be composed of the following 11 voting members:

- (1) Two members of the house of representatives appointed by the speaker of the house of representatives;
- (2) one member of the house of representatives appointed by the minority leader of the house of representatives;
- (3) two members of the senate appointed by the president of the senate;
- (4) one member of the senate appointed by the minority leader of the senate;
- (5) one member of the state board of education appointed by the state board of education;
- (6) one member, who shall be a parent of a student who attends kindergarten or any of the grades one through 12 at a school district in the state, appointed by the speaker of the house of representatives;
- (7) one member, who shall be a current or retired public school teacher, appointed by the president of the senate;
- (8) one member, who shall be a superintendent of a rural school district, appointed by the state board of education; and
- (9) one member, who shall be a superintendent of an urban school district, appointed by the state board of education.

(b) The task force shall consist of the following four ex officio members who shall be nonvoting members:

(1) The deputy commissioner of fiscal and administrative services of the state department of education or the deputy commissioner's designee;

(2) the chairperson of the Kansas children's cabinet or the chairperson's designee;

(3) the director of the division of the budget or the director's designee; and

(4) the director of special education and title services of the state department of education or the director's designee.

(c) Any superintendent who is appointed as a member of the task force pursuant to subsection (a)(8) or (a)(9) may designate another individual to attend any or all meetings of the task force as such member's designee.

(d) The education funding task force shall review the:

(1) Current school finance system in Kansas, including, but not limited to, the Kansas school equity and enhancement act;

(2) current methods for determining and disbursing special education state aid;

(3) inputs of the current school finance system, including, but not limited to, funding levels, funding sources and funding impacts;

(4) outputs of the current school finance system, including, but not limited to, academic achievement outcomes and other measures of student success;

(5) current academic reporting requirements with respect to state assessments and student achievement; and

(6) achievement goals established by the state department of education in the consolidated state plan submitted to the federal department of education pursuant to the elementary and secondary education act of 1965, as amended by the every student succeeds act, including, but not limited to, the goal to have 75% of all students and student subgroups achieve proficiency on the statewide assessments in English language arts and mathematics by 2030, which has been defined by the state board of education as requiring students to score in performance levels 3 and 4 combined on such statewide assessments.

(e) The task force shall prepare and submit a report to the legislature and the governor on or before January 11, 2027. Such report shall include recommendations regarding:

(1) The establishment of a school finance formula that will replace the Kansas school equity and enhancement act after its expiration. When making such recommendations, the task force shall pursue the following goals for such school finance formula:

(A) The formula shall be reasonably calculated to have all students

meet or exceed the educational goal established in K.S.A. 72-3218(c), and amendments thereto;

(B) the formula shall provide adequate, consistent and reliable school funding;

(C) the formula shall provide equitable school funding; and

(D) the formula shall provide meaningful accountability measures;

(2) whether revisions to the current methods for determining and disbursing special education state aid are advisable or necessary; and

(3) any other recommendations related to school finance.

(f) (1) Members shall be appointed to the education funding task force on or before November 30, 2024. In even-numbered years, the chairperson of the task force shall be designated by the speaker of the house of representatives and the vice chairperson shall be designated by the president of the senate. In odd-numbered years, the chairperson of the task force shall be designated by the president of the senate and the vice chairperson shall be designated by the speaker of the house of representatives. Any vacancy in the membership of the task force shall be filled by appointment in the same manner prescribed by this section for the original appointment.

(2) A quorum of the task force shall be six voting members. All actions of the task force may be taken by a majority of members present when there is a quorum.

(3) If approved by the legislative coordinating council, members of the task force attending meetings authorized by the task force shall be paid amounts for expenses, mileage and subsistence as provided in K.S.A. 75-3223(e), and amendments thereto.

(4) The staff of the office of revisor of statutes, the legislative research department and the division of legislative administrative services shall provide such assistance as may be requested by the task force.

(5) The task force may meet at any time and at any place within the state upon the call of the chairperson.

(g) This section shall expire on July 1, 2027.

New Sec. 5. (a) Each year, prior to making any special education state aid distributions to school districts pursuant to K.S.A. 72-3422, and amendments thereto, the state board of education shall determine each school district's excess cost as follows:

(1) Determine the school district's weighted full-time equivalent student enrollment excluding the special education weighted full-time equivalent as provided on the legal maximum general fund calculation data computed by the state department of education excluding the special education and related services weighting, bilingual weighting, transportation weighting, career technical education weighting and at-risk student weighting;

(2) multiply the amount determined in paragraph (1) by the base aid for student excellence established pursuant to K.S.A. 72-5132, and amendments thereto;

(3) divide the amount obtained in paragraph (2) by the total number of unweighted full-time equivalent students enrolled in the school district on September 20;

(4) determine the total full-time equivalent enrollment of exceptional children receiving special education and related services provided by all school districts;

(5) multiply the amount of the quotient obtained in paragraph (3) by the full-time equivalent enrollment determined in paragraph (4);

(6) multiply the amount of the product obtained in paragraph (5) by the school district's local option budget authorized percent;

(7) add the amount determined in paragraph (5) to the amount determined in paragraph (6);

(8) determine the amount of federal funds received by the school district for the provision of special education and related services;

(9) determine the amount of revenue received by the school district for medicaid reimbursements and rendered under contracts with the state institutions for the provision of special education and related services by the state institution;

(10) add the amounts determined under paragraphs (7) through (9);

(11) determine the total amount of expenditures of the school district for the provision of special education and related services; and

(12) subtract the amount of the sum obtained under paragraph (10) from the amount determined under paragraph (11). The amount determined under this paragraph shall be the school district's excess cost.

(b) To determine excess costs pursuant to subsection (a) for any school district that has paid for the provision of special education and related services under an interlocal agreement or as a member of a cooperative, the state board of education shall assign the costs for the provision of special education and related services to each participating school district in an amount that bears the same relation as the amount paid by the school district in the current school year for the provision of special education and related services bears to the aggregate of all amounts paid by all school districts that are subject to such interlocal agreement or that are participating in such cooperative membership agreement.

(c) Each year, the state department of education shall:

(1) Report to each school district the school district's excess cost determined pursuant to subsection (a);

(2) publish the excess cost determinations made for each school district pursuant to subsection (a) on the state department of education's website; and

(3) on or before January 31 of each year, prepare and submit a report to the house standing committee on K-12 education budget and the senate standing committee on education, or any successor committees, that provides a computation of school district excess costs as determined pursuant to subsection (a) and the special education services aid equalization distribution schedule established by the state board of education for distributions of special education state aid pursuant to K.S.A. 72-3422(e), and amendments thereto.

(d) This section shall take effect and be in force from and after July 1, 2024.

New Sec. 6. (a) Each participating school district board of education shall submit annually to the state board of education an at-risk student accountability plan to attain at-risk student proficiency in accordance with this section and to ensure the provision of programs and services that are above and beyond regular education services to students who are eligible for at-risk programs and services. Such plan shall be submitted to the state board of education on a form and in the manner required by the state board. The purpose of each school district's at-risk student accountability plan is to:

(1) Demonstrate that the school district is using evidenced-based instruction, as defined in K.S.A. 72-5153, and amendments thereto, for the education of students who are identified as eligible to receive at-risk programs and services;

(2) measure longitudinal academic improvement in a quantitative manner;

(3) establish quantitative student academic improvement goals for certain identified student cohort groups and strive to meet such goals through the provision of evidence-based instruction that is provided to such cohort groups above and beyond regular educational services;

(4) ensure that at-risk education fund moneys are expended in accordance with the law by providing services above and beyond regular education services; and

(5) continue the process of identifying certain student cohort groups and providing evidence-based instruction above and beyond that of a regular education to such identified student cohort groups until the school district achieves the state board of education's goal to have 75% of all students achieve proficiency by scoring at performance level 3 or 4 on the state assessments for English language arts and mathematics.

(b) Each at-risk student accountability plan shall identify not fewer than one cohort group of students who are enrolled and attending grade three each school year that such cohort group is required to be identified and not fewer than one cohort group of students enrolled in and attending kindergarten or any of the grades one through eight each school year

that such cohort group is required to be identified. Except as provided in this subsection, one of the student cohort groups identified by the school district for either such grade level shall be the students who are eligible for free meals pursuant to the national school lunch program. For the other grade level, the school district shall identify any other student cohort group that corresponds to one of the subgroups identified for state assessment purposes or shall identify a cohort group of students who are identified as eligible to receive at-risk educational programs and services pursuant to the same at-risk identification criteria established pursuant to K.S.A. 72-5153a, and amendments thereto. A school district shall not identify a cohort group of students pursuant to this subsection if such cohort group is comprised of 10 or fewer students. If both cohort groups of students who are eligible for free meals are comprised of 10 or fewer students, the school district shall identify another cohort group pursuant to this subsection.

(c) (1) Each participating school district board of education shall establish a four-year quantitative academic improvement goal for each identified student cohort group in accordance with this subsection and shall repeat such process every four years as provided in this section. The academic improvement goal established for a cohort group pursuant to this section shall be related to the achievement of academic proficiency in the areas of English language arts and mathematics. Once a school district establishes a four-year quantitative academic improvement goal for a cohort group on the school district's at-risk accountability plan, the school district shall not revise or revoke such goal for such cohort group in order to meet or exceed such goal.

(2) To attain the four-year quantitative academic improvement goal for each identified student cohort group, the school district board of education shall identify and implement two through four targeted supports or interventions for each identified student cohort group. Such supports or interventions shall be selected from the state board of education's list of approved at-risk educational programs established pursuant to K.S.A. 72-5153, and amendments thereto. The purpose of the targeted supports or interventions is to provide evidence-based instruction above and beyond regular education services to the identified student cohort group and evaluate whether such targeted supports or interventions have a positive impact on academic improvement. A school district board of education may select different targeted supports or interventions for each identified student cohort group and may change such targeted supports or interventions if the chosen targeted supports or interventions are not having a positive impact academic improvement.

(d) (1) Each participating school district board of education shall conduct a four-year or five-year longitudinal academic evaluation of each



student cohort group identified on the school district's at-risk student accountability plan to evaluate whether such students improved upon attainment of academic proficiency and met or exceeded the quantitative academic improvement goal established by the school district board of education.

(2) To evaluate whether the student cohort group that is first identified in grade three pursuant to this section is achieving at a level that is sufficient to meet or exceed the quantitative academic improvement goal established for such cohort group, the school district shall select and specify in the school district's at-risk accountability plan not more than two quantitative measures to evaluate the cohort group's achievement. One of such quantitative measures used by the school district shall be the English language arts and mathematics state assessments. The school district may choose one additional quantitative measure to evaluate such cohort group's progress from the list of approved quantitative measures in paragraph (4).

(3) To evaluate whether the other student cohort group that is first identified in kindergarten or any of the grades one through eight pursuant to this section is achieving at a level that is sufficient to meet or exceed the quantitative academic improvement goal established for such cohort group, the school district shall select and specify on the school district's at-risk accountability plan not more than two quantitative measures to evaluate such cohort group's achievement. If such identified student cohort group will take the English language arts and mathematics state assessments in a school year that such cohort group is evaluated pursuant to this section, the school district shall use such state assessments to evaluate the cohort group's achievement and may choose one additional quantitative measure to evaluate such cohort group's progress from the list of approved quantitative measures in paragraph (4). If such identified student cohort group will not take the English language arts and mathematics state assessments in a school year that such cohort group is evaluated, the school district shall use one or two quantitative measures to evaluate such cohort group's progress from the list of approved quantitative measures in paragraph (4).

(4) Subject to the requirements of paragraphs (2) and (3), the quantitative measures that a school district may use to evaluate whether an identified student cohort group is achieving at a level that is sufficient to meet or exceed the quantitative academic improvement goal established for such cohort group shall only include the following:

- (A) The English language arts and mathematics state assessments;
- (B) a formative assessment approved by the state board of education;
- (C) a summative assessment approved by the state board of education; or
- (D) ACT or ACT workkeys assessments.

(e) If the identified student cohort group meets or exceeds the quantitative academic improvement goal established for such cohort group at the end of the four-year period, the school district board of education shall repeat the process established pursuant to this section by identifying another student cohort group, establishing a four-year quantitative academic improvement goal for such cohort group and conducting a four-year or five-year longitudinal academic evaluation of such cohort group in accordance with this section.

(f) If the identified student cohort group does not meet or exceed the quantitative academic improvement goal established for such cohort group at the end of the four-year period:

(1) The state board of education shall deem such school district as not meeting at-risk improvement requirements on the school district's at-risk student achievement report published on the state board's website pursuant to subsection (j) until such school district meets the quantitative academic improvement goal established by the school district board of education for the subsequent cohort group identified pursuant to subsection (b) that replaces the cohort group that did not meet or exceed the four-year longitudinal academic improvement goal;

(2) the school district board of education shall continue to evaluate the longitudinal academic performance of such student cohort group for one additional school year in accordance with this section; and

(3) the school district board of education shall repeat the process established pursuant to this section by identifying another student cohort group pursuant to subsection (b), establishing a four-year quantitative academic improvement goal for such cohort group and conducting a four-year or five-year longitudinal academic evaluation of such cohort group in accordance with this section.

(g) (1) Commencing in school year 2030-2031, if an identified student cohort group does not meet or exceed the quantitative academic improvement goal established for such cohort group at the end of the one additional school year that the school district is authorized to evaluate such cohort group pursuant to subsection (f)(2), notwithstanding the provisions of K.S.A. 72-5131 et seq., and amendments thereto, the school district's at-risk student weighting and high-density at-risk student weighting entitlements in the school year following such one additional school year shall be determined and adjusted by the state board as follows:

(A) If only one student cohort group identified on the school district's at-risk accountability plan fails to meet or exceed the quantitative academic improvement goal established by the school district board of education at the end of the one additional school year that the school district is authorized to evaluate such cohort group pursuant to subsection (f)(2), the state board of education shall:

(i) Determine the BASE aid amount that was in effect in the final year of the five-year evaluation period of such cohort group;

(ii) determine the difference between the BASE aid amount in the current school year pursuant to K.S.A. 72-5132, and amendments thereto, and the BASE aid amount determined pursuant to subsection (g)(1)(A)(i);

(iii) multiply the amount determined pursuant to subsection (g)(1)(A)(ii) by 0.50;

(iv) add the amount determined pursuant to subsection (g)(1)(A)(i) to the amount determined pursuant to subsection (g)(1)(A)(iii); and

(v) multiply the sum determined pursuant to subsection (g)(1)(A)(iv) by the school district's at-risk student weighting and high-density at-risk student weighting determined pursuant to K.S.A. 72-5151, and amendments thereto. The computed amount is the amount of state aid attributable to the at-risk student weighting and high-density at-risk weighting that the school district shall be entitled to receive in the current school year; or

(B) if both student cohort groups identified on the school district's at-risk accountability plan fail to meet or exceed the quantitative academic improvement goals established by the school district board of education at the end of the one additional school year that the school district is authorized to evaluate such cohort groups pursuant to subsection (f)(2), the state board of education shall:

(i) Determine the BASE aid amount that was in effect in the final year of the five-year evaluation period of such cohort groups; and

(ii) multiply the amount determined pursuant to subsection (g)(1)(B)(i) by the school district's at-risk student weighting and high-density at-risk student weighting determined pursuant to K.S.A. 72-5151, and amendments thereto. The computed amount is the amount of state aid attributable to the at-risk student weighting and high-density at-risk student weighting that the school district shall be entitled to receive in the current school year; and

(2) commencing in school year 2030-2031, the state board of education shall determine a school district's at-risk student weighting and high-density at-risk student weighting entitlements pursuant to this subsection for the school year following the one additional school year that the school district is authorized to evaluate a cohort group pursuant to subsection (f)(2) and in which the cohort group identified on the school district's at-risk accountability plan fails to meet or exceed the quantitative academic improvement goal established by the school district board of education at the end of the five-year evaluation period of such cohort group.

(h) Each participating school district board of education shall continue to follow the school district's at-risk student accountability plan and update the plan annually or as may be necessary to repeat the pro-

cess established pursuant to this section every four years by identifying another student cohort group, establishing a four-year quantitative academic improvement goal for such cohort group and conducting a four-year or five-year longitudinal academic evaluation of such cohort group in accordance with this section. Such process shall continue until the school district achieves the state board of education's goal to have 75% of all students who took the statewide assessments during the preceding school year achieve academic proficiency by scoring at performance level 3 or 4 on the statewide assessments in both English language arts and mathematics.

(i) (1) For school years 2024-2025 and 2025-2026, the provisions of subsections (a) through (h) shall be implemented as a pilot program by 10 school districts selected by the state board of education for participation in such pilot program. When selecting the 10 school districts that will participate in such pilot program, the state board of education shall select a diverse array of school districts with consideration given to a school district's size, location, student demographics and level of staff participation and prior training in the science of reading.

(2) Commencing in school year 2026-2027, the provisions of subsections (a) through (h) shall be implemented by all school districts, including the school districts that participated in the pilot program. A school district that participated in the pilot program may identify new student cohort groups in such school year.

(j) (1) Each school district board of education shall submit annually to the state board of education an at-risk student achievement report on a form and in the manner established by the state board that includes:

(A) Subject to the provisions of subsection (i), the school district's at-risk student accountability plan to attain student proficiency established in accordance with this section that includes the cohort groups identified by the board of education of the school district and the quantitative academic improvement goals established for such cohort groups;

(B) subject to the provisions of subsection (i), the current progress of the school district's plan to attain at-risk student proficiency and an estimation of whether the school district expects to meet or exceed the longitudinal academic improvement goals established by the school district board of education pursuant to this section;

(C) the expenditures made from the school district's at-risk education fund, which shall be submitted:

(i) In school years 2024-2025 and 2025-2026 by the school districts that are participating in the pilot program established pursuant to subsection (i); and

(ii) in school year 2026-2027 and each school year thereafter, by all school districts;

(D) the at-risk educational programs, services and resources and the provisional at-risk educational programs that the school district is using to support student achievement for students identified as eligible to receive at-risk program services and the targeted supports and interventions from the state board of education's list of approved at-risk educational programs that the school district is using to provide evidence-based instruction above and beyond regular education services to achieve the longitudinal academic improvement goals established for each cohort group;

(E) the number of students identified as eligible to receive at-risk or provisional at-risk educational programs and services who were served or provided assistance under the school district's approved at-risk program; and

(F) the data and research that the school district utilized to determine what programs and services are needed to implement the district's approved at-risk program.

(2) Each school district may provide a supplemental narrative to accompany the school district's at-risk student achievement report to provide information regarding annual progress reports or reasons why the school district was able to meet or not meet the longitudinal academic improvement goals established for each cohort group identified on the school district's at-risk student accountability plan pursuant to this section.

(3) To achieve uniform reporting of the number of students who are provided at-risk programs and services above and beyond that of a regular education, school districts shall report the information required pursuant to this subsection in a uniform manner required by the state board.

(k) Commencing in school year 2026-2027, the state board of education shall publish the plans and reports submitted by all school districts on the state board of education's website through the link on the state department of education's website homepage titled "accountability reports" with such reports published under a link titled "school district at-risk student accountability plans and reports." Commencing in school year 2026-2027, each school district board of education shall publish the school district's report on the school district's website and provide a link to the state department of education's website where all such reports are displayed.

(l) On or before January 31 each year, the state department of education shall prepare and present a summary of the reports submitted pursuant to subsection (j) to the house of representatives standing committee on K-12 education budget and the senate standing committee on education or any successor committees.

(m) As used in this section, "longitudinal" means the repeated examination and progress monitoring of the same individuals of a particular cohort group of students over a period of time.

(n) The provisions of this section shall take effect and be in force from and after July 1, 2024.

New Sec. 7. (a) Except as otherwise provided in subsection (b), in each school year, if a school district has open seats remaining after completion of the nonresident student transfer application process established pursuant to K.S.A. 72-3123, and amendments thereto, the board of education of the school district may consider applications for enrollment submitted by students who are residents of another state. The board of education of the school district shall give priority to nonresident students who reside in Kansas over those students who reside in another state prior to considering applications submitted by students who are residents of another state.

(b) If a student who is a resident of another state has a parent or person acting as parent employed by a school district in this state, the board of education of such school district may permit such student to enroll in and attend the school district as if the student is a resident of the school district.

Sec. 8. On and after July 1, 2024, K.S.A. 2023 Supp. 72-1439 is hereby amended to read as follows: 72-1439. (a) Within 30 days after the board of education of a school district adopts a resolution to dispose of a school district building pursuant to K.S.A. 72-3216, and amendments thereto, such board of education shall submit written notice of its intention to dispose of such building to the legislature. Such notice shall be filed with the chief clerk of the house of representatives and the secretary of the senate and shall contain the following:

(1) A description of the school district's use of such building immediately prior to the decision to dispose of such building;

(2) the reason for such building's disuse and the decision to dispose of such building;

(3) the legal description of the real property to be disposed of; and

(4) a copy of the resolution adopted by the board of education.

(b) (1) If the notice required under subsection (a) is received by the legislature during a regular legislative session, then the legislature shall have 45 days to adopt a concurrent resolution in accordance with subsection (c) stating the legislature's intention for the state to acquire such building.

(2) If the notice required under subsection (a) is received when the legislature is not in regular session, then *not more than 45 days after such notice is received by the legislature, the legislative coordinating council may deny the legislative option authorized pursuant to this section for the state to acquire the school district building. If the legislative coordinating council denies the legislative option for the state to acquire the school district building pursuant to this paragraph, the provisions of subsections (c) and (d) shall not apply, and the school district may proceed with disposing of such building in accordance with state law. If the legislative coordinating council does not deny the legislative option for the state to acquire the*

*school district building within such 45-day period, then the legislature shall have 45 days from the commencement of the next regular session to adopt a concurrent resolution in accordance with subsection (c) stating the legislature's intention for the state to acquire such building.*

~~(3) If the legislature does not adopt a concurrent resolution in accordance with subsection (c) within the 45-day period, then the school district may proceed with the disposition of such school district building in accordance with state law.~~

(c) The legislature may adopt a concurrent resolution stating the legislature's intention that the state acquire the school district building. Such concurrent resolution shall include:

- (1) The name of the school district that owns such building;
- (2) the information contained in the written notice as described in subsection (a)(1) through (3); and
- (3) the state agency that intends to acquire such building and the intended use of such building upon acquisition.

(d) Upon adoption of a concurrent resolution in accordance with subsection (c), the state agency named in such resolution shall have 180 days to complete the acquisition of such school district building and take title to the real property. Upon request of the state agency acquiring the school district building, the legislative coordinating council may extend the 180-day period for a period of not more than 60 days. The board of education of the school district shall not sell, gift, lease or otherwise convey such building or any of the real property described in the written notice or take any action or refrain from taking any action that would diminish the value of such property during the 180-day period or any extension thereof. ~~If the state agency does not take title to the property within the 180-day period or any extension thereof, then the school district may proceed with disposition of such school district building in accordance with state law and any written agreements entered into between such state agency and the school district.~~

(e) *If the legislature does not adopt a concurrent resolution in accordance with subsection (c) within the 45-day period or if the state agency does not take title to the property within the 180-day period or any extension thereof pursuant to subsection (d), the board may dispose of the property in such manner and upon such terms and conditions as the board deems to be in the best interest of the school district. Conveyances of school buildings and other school properties pursuant to this section shall be executed by the president of the board and attested by the clerk.*

(f) ~~For purposes of As used in this section, the term:~~

(1) "Building" means any building that was used in any prior school year as an attendance center for students enrolled in kindergarten or any of the grades one through 12.



(2) “State agency” means any state agency, department, authority, institution, division, bureau or other state governmental entity.

Sec. 9. K.S.A. 2023 Supp. 72-3123 is hereby amended to read as follows: 72-3123. (a) Beginning in school year 2024-2025, ~~any child of school age pursuant to K.S.A. 72-3118, and amendments thereto, may attend a school operated by a school district where such child does not reside if such school district has open seats as determined pursuant to this section.~~

~~(b)~~—the board of education of any school district shall permit nonresident students to enroll in and attend the schools of the district if such school district has open seats as determined pursuant to this section.

~~(e)~~(b) Each school district shall determine capacity in each school of the school district for the following school year as follows:

(1) For kindergarten and grades one through eight, the classroom student-teacher ratio in each grade level; and

(2) for grades nine through 12, the student-teacher ratio for each school building or program in each school building, including, but not limited to, advanced placement or international baccalaureate programs.

~~(d)~~(c) (1) On or before May 1 of each year, each school board shall determine for each grade level in each school building of the school district for the next succeeding school year the:

(A) Capacity as determined pursuant to subsection ~~(e)~~(b);

(B) number of students expected to attend school in the school district; and

(C) number of open seats available to nonresident students.

(2) On or before June 1 of each year, each school district shall publish on such school district’s website the number of open seats available to nonresident students in each grade level for each school building of the school district for the next succeeding school year.

(3) From ~~June~~ *January* 1 through ~~June~~ *June 30* 15, each school district shall accept applications from nonresident students *who are seeking to enroll in and attend the school district in the next succeeding school year.* Applications shall be on a form and in a manner determined by the school district.

(4) If the number of applications for a grade level in a school building is less than the number of available seats for such grade level in such school building, the nonresident students shall be accepted for enrollment and attendance at such school district. If the number of applications for a grade level in a school building is greater than the number of available seats for such grade level in such school building, the school district shall randomly select nonresident students using a confidential lottery process. Such process shall be completed on or before July 15 of each year.

(5) The school district shall provide to the parent or person acting as parent of a nonresident student who was not accepted for or denied

enrollment at such school district the reason for the nonacceptance or denial and an explanation of the nonresident student selection process *on or before July 30 of each year*.

(6) *If a school district denies an application of a nonresident student due to the school district deeming the nonresident student as not in good standing, the parent or person acting as parent of such student may appeal such denial to the school district board of education.*

~~(e)~~(d) (1) Subject to capacity, school districts shall give priority to any sibling of a nonresident student who ~~was is enrolled in and attending such school district or who is~~ accepted to enroll in and attend such school district. Priority shall be given when the nonresident student is first accepted and, if necessary, at any other time the school district considers transfer applications. Any such sibling shall not be subject to the open seat lottery.

(2) Subject to capacity, school districts shall give priority to any nonresident student who is a military student as defined in K.S.A. 72-5139, and amendments thereto. Priority shall be given when the military student is first accepted and, if necessary, at any other time the school district considers transfer applications. Any such military student shall not be subject to the open seat lottery.

(3) Any child who is in the custody of the department for children and families and who is living in the home of a nonresident student who transfers may attend school in the receiving school district.

(4) Any nonresident student who has a parent or person acting as parent employed by a school district shall be permitted to enroll in and attend such school district as if the student is a resident of the school district. Any such student shall not be subject to the open-seat lottery established pursuant to subsection ~~(d)~~(c) when enrolling in and attending the school district where the parent or person acting as parent is employed.

(5) Any child who is experiencing homelessness shall be permitted to enroll in and attend the school district of origin or the school district of residence.

~~(f)~~(e) A school district shall not:

(1) Charge tuition or fees to any nonresident student who transfers to such school district pursuant to this section except fees that are otherwise charged to every student enrolled in and attending school in the district; or

(2) accept or deny a nonresident student transfer based on ethnicity, national origin, gender, income level, disabling condition, proficiency in the English language, measure of achievement, aptitude or athletic ability.

~~(g)~~(f) (1) A nonresident student who has been accepted for enrollment and attendance at a receiving school district *on or after June 1, 2024*, shall be permitted to continue such enrollment and attendance in such school district until such student graduates from high school, unless such student is *deemed as no longer in good standing pursuant to subsection (g)*.

(2) *A nonresident student who was enrolled in and attended a school district of nonresidence during school year 2023-2024 shall be permitted to continue such enrollment and attendance in such school district until such student graduates from high school, unless such student is deemed as no longer in good standing pursuant to subsection (g).*

(3) *A nonresident student who was enrolled in and attended a school district of residence during school year 2023-2024 shall be permitted to continue such enrollment and attendance in such school district until such student graduates from high school, unless such student is deemed as no longer in good standing pursuant to subsection (g).*

(g) A receiving school district may deem ~~a~~ *any* nonresident student as not in good standing in accordance with such school district's nonresident transfer policy, *including any nonresident student who has not previously attended or been enrolled in the receiving school district. If a school district deems a nonresident student as not in good standing, such school district may deny such student's enrollment or continued enrollment in the school district.* Prior to making any determination to deem a nonresident student as not in good standing, a district shall consider a student's status as a homeless child and the resulting factors of homelessness on such student's standing.

(h) A student may always enroll at any time in the school district where such student resides.

(i) Except for a child in the custody of the department for children and families or a child who is experiencing homelessness, a nonresident student shall not transfer more than once per school year to one or more receiving school districts pursuant to the provisions of this section.

(j) *Neither a resident school district nor a receiving school district shall not be required to provide transportation to nonresident students unless otherwise required by applicable law.* If space is available on school district transportation vehicles, a school district may provide nonresident students an in-district bus stop where transportation may be provided by such school district to and from such bus stop and the school for such nonresident students. A school district shall ensure that transportation for nonresident homeless students is provided comparably to that of housed students.

(k) Each school district board of education shall submit *annually* to the state department of education the school district's policy adopted pursuant to K.S.A. 2023 Supp. 72-3126, and amendments thereto, the number of nonresident student transfers approved and denied by such board in each grade level and whether the denials were based on capacity or in accordance with the policy adopted pursuant to K.S.A. 2023 Supp. 72-3126, and amendments thereto. The state department of education shall collect and report such data on such department's website and make such data available to the legislative division of post audit.

(l) (1) Each year, the state department of education, as part of the department's enrollment audit, shall audit the nonresident student capacity and enrollment.

(2) In calendar year 2027, *subject to a request made by the house standing committee on K-12 education budget or the senate standing committee on education, or any successor committees*, the legislative post audit committee shall direct the legislative division of post audit to conduct an audit of nonresident student transfers pursuant to this section. *If requested*, such audit shall be reported to the legislative post audit committee on or before January 15, 2028, and subsequently presented to the house standing committee on K-12 education budget and the senate standing committee on education, or any successor committees.

(m) Nothing in this section shall be construed to exempt any nonresident student who transfers to a receiving school district pursuant to this section from the policies and requirements of the activities association referred to in K.S.A. 72-7114, and amendments thereto.

(n) The provisions of this section shall not apply to any:

(1) School located on a military installation as defined in K.S.A. 72-8268, and amendments thereto; *or*

(2) *virtual school as defined in K.S.A. 72-3712, and amendments thereto.*

Sec. 10. K.S.A. 2023 Supp. 72-3124 is hereby amended to read as follows: 72-3124. (a) The board of education of any school district shall allow any *nonresident* student ~~who is not a resident of the district~~ to enroll in and attend school in such district pursuant to K.S.A. 72-3123, and amendments thereto. The board of education of such district may furnish or provide transportation to any nonresident student who is enrolled in and attending school in the district. If the district agrees to furnish or provide transportation to a nonresident student, such transportation shall be furnished or provided until the end of the school year. Prior to providing or furnishing transportation to a nonresident student, the receiving school district shall notify the board of education of the sending school district that transportation will be furnished or provided for such student.

(b) Nonresident students shall be counted as regularly enrolled in and attending school in the receiving school district for the purpose of computations under the Kansas school equity and enhancement act, K.S.A. 72-5131 et seq., and amendments thereto, except computation of transportation weighting under such act, and for the purposes of the statutory provisions contained in article 64 of chapter 72 of the Kansas Statutes Annotated, and amendments thereto. Such nonresident student shall not be charged for the costs of attendance at school.

Sec. 11. K.S.A. 2023 Supp. 72-3126 is hereby amended to read as follows: 72-3126. (a) (1) On or before January 1, 2024, each board of education

of a school district shall adopt a policy to determine the number of non-resident students that the school district has the capacity to accept in each grade level for each school of the school district pursuant to K.S.A. 72-3123, and amendments thereto. Such policies shall clearly specify the reasons that the board may use to deny continued enrollment of a nonresident student who is not in good standing. Such reasons for a denial of continued enrollment may include, but shall not be limited to, the nonresident student's record of school absenteeism and repeated suspensions or expulsions.

(2) A school district's policy adopted pursuant to this section shall consider the adverse impact of homelessness on a student's attendance and any resulting suspensions or expulsions before making a determination on the continued enrollment of a student who is homeless. A district shall consider the obstacles a homeless student faces to arrive at school on time or each day due to housing instability, lack of transportation or lack of other basic resources that can hinder consistent attendance.

(b) Prior to adopting such policy, the board of education shall call and hold a hearing on the proposed policy. The board of education shall provide notice of such hearing, which shall include the time, date and place of the public hearing to be held on the proposed policy. Such notice shall be published at least once each week for two consecutive weeks in a newspaper of general circulation in the school district and shall also be posted on the school district's website.

(c) At such hearing, a representative of the board shall present the board's proposal for the policy and the board shall hear testimony regarding the proposed policy. Following the public hearing, after consideration of the testimony and evidence presented or submitted at such public hearing, the board shall determine whether to adopt or revise the proposed policy at a subsequent public meeting of the board.

(d) *The school district shall publish the policy adopted pursuant to subsection (a) shall be published and any subsequent revisions to such policy on the school district's website through a link on the school district's website homepage titled "open enrollment information."*

(e) The provisions of this section shall not apply to any school located on a military installation as defined in K.S.A. 72-8268, and amendments thereto.

Sec. 12. K.S.A. 2023 Supp. 72-3127 is hereby amended to read as follows: 72-3127. ~~(a)~~ As used in K.S.A. 72-3122 through 72-3125, and amendments thereto, and K.S.A. 2023 Supp. 72-3126 *and section 7*, and amendments thereto:

~~(1)~~(a) "Homeless child" means a child who lacks a fixed, regular and adequate nighttime residence and whose primary nighttime residence is:

~~(A)~~(1) A supervised publicly or privately operated shelter designed to provide temporary living accommodations, including welfare hotels, congregate shelters and transitional housing for the mentally ill;

~~(B)(2)~~ an institution that provides a temporary residence for individuals intended to be institutionalized; or

~~(C)(3)~~ a public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for humans.

~~(2)(b)~~ “Nonresident student” or “nonresident transfer student” means a ~~student~~ *child of school age pursuant to K.S.A. 72-3118, and amendments thereto, who resides in Kansas and* is enrolled and in attendance at or seeking to enroll and attend a school located in a *school* district where such student is not a resident.

~~(3)(c)~~ “Parent” means and includes natural parents, adoptive parents, stepparents and foster parents.

~~(4)(d)~~ “Person acting as parent” means:

~~(A)(1)~~ A guardian or conservator; or

~~(B)(2)~~ a person, other than a parent, who:

~~(i)(A)~~ Is liable by law to maintain, care for or support the child;

~~(ii)(B)~~ has actual care and control of the child and is contributing the major portion of the cost of support of the child;

~~(iii)(C)~~ has actual care and control of the child with the written consent of a person who has legal custody of the child; or

~~(iv)(D)~~ has been granted custody of the child by a court of competent jurisdiction.

~~(5)(e)~~ “Receiving school district” means a school district of nonresidence of a student who attends school in such school district.

~~(6)(f)~~ “School district” means a school district organized and operating under the laws of this state.

~~(7)(g)~~ “Sending school district” means a school district of residence of a student who attends school in a school district not of the student’s residence.

~~(8)(h)~~ “Sibling” means a brother or sister of the whole or half blood, adoptive brother or sister, a stepbrother or stepsister or a foster brother or foster sister.

~~(b) This section shall take effect and be in force from and after July 1, 2023.~~

Sec. 13. On and after July 1, 2024, K.S.A. 2023 Supp. 72-3216 is hereby amended to read as follows: 72-3216. (a) (1) Subject to paragraph (2), every unified school district shall maintain, offer and teach kindergarten and grades one through 12 and shall offer and teach at least 30 units of instruction for students enrolled in grades nine through 12 in each high school operated by the board of education. The units of instruction, to qualify for the purpose of this section, shall have the prior approval of the state board of education.

(2) Any unified school district which has discontinued kindergarten, any grade or unit of instruction under authority of K.S.A. 72-13,101, and

amendments thereto, and has entered into an agreement with another unified school district for the provision of kindergarten or any such grade or unit of instruction has complied with the kindergarten, grade and unit of instruction requirements of this section.

(b) The board of education shall adopt all necessary rules and regulations for the government and conduct of its schools, consistent with the laws of the state.

(c) The board of education may divide the district into subdistricts for purposes of attendance by pupils.

(d) (1) The board of education shall have the title to and the care and keeping of all school buildings and other school property belonging to the district. The board may open any or all school buildings for community purposes and may adopt rules and regulations governing use of school buildings for those purposes. School buildings and other school properties no longer needed by the school district may be disposed of by the board upon the affirmative recorded vote of not less than a majority of the members of the board at a regular meeting. Subject to the provisions of K.S.A. 2023 Supp. 72-1439, and amendments thereto, the board may dispose of the property in such manner and upon such terms and conditions as the board deems to be in the best interest of the school district. Conveyances of school buildings and other school properties shall be executed by the president of the board and attested by the clerk.

(2) *When disposing of any school district property pursuant to this section or K.S.A. 2023 Supp. 72-1439, and amendments thereto, a board of education of a school district shall not refuse to sell, lease or convey any interest in a building or property to a prospective buyer or lessee solely because the prospective buyer or lessee may use or intends to use the building or property as a nonpublic school building.*

(e) The board shall have the power to acquire personal and real property by purchase, gift or the exercise of the power of eminent domain in accordance with K.S.A. 72-1144, and amendments thereto.

Sec. 14. On and after July 1, 2024, K.S.A. 72-3422 is hereby amended to read as follows: 72-3422. (a) Each year, the state board of education shall determine the amount of state aid for the provision of special education and related services each school district shall receive for the ensuing school year. The amount of such state aid shall be computed by the state board as provided in this section.

(b) (1) The state board shall *determine the total amount of special education state aid to be provided to school districts for the provision of special education and related services as follows:*

~~(1)(A) Determine the total amount of general fund and local option budgets of all school districts weighted full-time equivalent student enrollment as provided on the legal maximum general fund calculation data~~



*computed by the state department of education excluding the special education and related services weighting, bilingual weighting, transportation weighting, career technical education weighting and at-risk student weighting;*

~~(2)(B) subtract from the amount determined in subsection (a)(1) the total amount attributable to assignment of transportation weighting, bilingual weighting, career technical education weighting, special education weighting and at-risk student weighting to the enrollment of all school districts multiply the amount determined in paragraph (1)(A) by the base aid for student excellence established pursuant to K.S.A. 72-5132, and amendments thereto;~~

~~(3)(C) divide the remainder amount obtained in subsection (a)(2) paragraph (1)(B) by the total number of unweighted full-time equivalent pupils students enrolled in all school districts on September 20;~~

~~(4)(D) determine the total full-time equivalent enrollment of exceptional children receiving special education and related services provided by all school districts;~~

~~(5)(E) multiply the amount of the quotient obtained in subsection (a)(3) paragraph (1)(C) by the full-time equivalent enrollment determined in subsection (a)(4) paragraph (1)(D);~~

~~(6)(F) multiply the amount of the product obtained in paragraph (1)(E) by the statewide average local option budget authorized percent;~~

~~(G) add the amount determined in paragraph (1)(E) to the amount determined in paragraph (1)(F);~~

~~(H) determine the amount of federal funds received by all school districts for the provision of special education and related services;~~

~~(7)(I) determine the amount of revenue received by all school districts for medicaid reimbursements and rendered under contracts with the state institutions for the provisions of special education and related services by the state institution;~~

~~(8)(J) add the amounts determined under subsections (a)(6) and (a)(7) to the amount of the product obtained under subsection (a)(5) paragraphs (1)(G) through (1)(I);~~

~~(9)(K) determine the total amount of expenditures of all school districts for the provision of special education and related services;~~

~~(10)(L) subtract the amount of the sum obtained under subsection (a)(8) paragraph (1)(J) from the amount determined under subsection (a)(9) paragraph (1)(K); and~~

~~(11) multiply the remainder obtained under subsection (a)(10) by 92%(M) multiply the amount determined under paragraph (1)(L) by 92%.~~

*(2) Subject to appropriation acts of the legislature, the computed amount is the total amount of state aid that shall be received for the pro-*

vision of special education and related services ~~aid a~~ by school district is entitled to receive districts for the ensuing school year.

~~(b)(c)~~ Except as provided in subsection (e), each school district shall receive:

(1) Reimbursement for actual travel allowances paid to special teachers at not to exceed the rate specified under K.S.A. 75-3203, and amendments thereto, for each mile actually traveled during the school year in connection with duties in providing special education or related services for exceptional children. Such reimbursement shall be computed by the state board by ascertaining the actual travel allowances paid to special teachers by the school district for the school year and shall be in an amount equal to 80% of such actual travel allowances;

(2) reimbursement in an amount equal to 80% of the actual travel expenses incurred for providing transportation for exceptional children to special education or related services;

(3) reimbursement in an amount equal to 80% of the actual expenses incurred for the maintenance of an exceptional child at some place other than the residence of such child for the purpose of providing special education or related services. Such reimbursement shall not exceed \$600 per exceptional child per school year; and

(4) (A) except for those school districts that receive reimbursement under subsection ~~(e)~~ (c)(4)(D) or ~~(d)(c)(4)(E)~~, after subtracting the amounts of reimbursement under subsections ~~(a)(1)(c)(1)~~, ~~(a)(2)(c)(2)~~ and ~~(a)(3)(c)(3)~~ from the total amount appropriated for special education and related services under this act, an amount which bears the same proportion to the remaining amount appropriated as the number of full-time equivalent special teachers who are qualified to provide special education or related services to exceptional children ~~and that~~ are employed by the school district for approved special education or related services bears to the total number of such qualified full-time equivalent special teachers employed by all school districts for approved special education or related services.

(B) Each special teacher who is qualified to assist in the provision of special education or related services to exceptional children shall be counted as  $\frac{2}{5}$  full-time equivalent special teacher who is qualified to provide special education or related services to exceptional children.

(C) For purposes of this ~~subsection (b)(4)~~ paragraph, a special teacher, qualified to assist in the provision of special education and related services to exceptional children, who assists in providing special education and related services to exceptional children at either the state school for the blind or the state school for the deaf and whose services are paid for by a school district pursuant to K.S.A. 76-1006 or 76-1102, and amendments thereto, shall be considered a special teacher of such school district.

~~(e)(D)~~ Each school district ~~which~~ *that* has paid amounts for the provision of special education and related services under an interlocal agreement shall receive reimbursement under ~~subsection (b)(4) this paragraph~~. The amount of such reimbursement for the school district shall be the amount ~~which~~ *that* bears the same relation to the aggregate amount available for reimbursement for the provision of special education and related services under the interlocal agreement, as the amount paid by such school district in the current school year for provision of such special education and related services bears to the aggregate of all amounts paid by all school districts in the current school year who have entered into such interlocal agreement for provision of such special education and related services.

~~(d)(E)~~ Each contracting school district ~~which~~ *that* has paid amounts for the provision of special education and related services as a member of a cooperative shall receive reimbursement under ~~subsection (b)(4) this paragraph~~. The amount of such reimbursement for the school district shall be the amount ~~which~~ *that* bears the same relation to the aggregate amount available for reimbursement for the provision of special education and related services by the cooperative, as the amount paid by such school district in the current school year for provision of such special education and related services bears to the aggregate of all amounts paid by all contracting school districts in the current school year by such cooperative for provision of such special education and related services.

*(d) For fiscal year 2025, and each fiscal year thereafter, the legislature shall appropriate from the state general fund in the special education services aid account of the state department of education an amount that is equal to or greater than \$601,018,818.*

*(e)(1) In fiscal year 2025, and each fiscal year thereafter, the state department of education shall distribute from the special education services aid account of the state general fund an amount equal to \$528,018,516, to school districts pursuant to the statutory distribution schedule established pursuant to subsection (c).*

*(2) For fiscal year 2025, and each fiscal year thereafter, the state board of education shall establish a special education services aid equalization distribution schedule that prioritizes equalizing special education services aid distributions to school districts. When establishing or revising the special education services aid equalization distribution schedule, the state board of education shall give consideration to the discrepancies between each school district's excess cost as determined pursuant to section 5, and amendments thereto. The purpose of such special education services aid equalization distribution schedule shall be to provide for a more equitable distribution of special education state aid among school districts based on each school district's excess costs.*

(3) *Notwithstanding the provisions of subsection (c), for fiscal year 2025, and each fiscal year thereafter, the state department of education shall:*

(A) *Determine the total amount appropriated for such fiscal year from the state general fund in the special education services aid account of the state department of education;*

(B) *subtract \$528,018,516 from the amount determined pursuant to paragraph (3)(A); and*

(C) *distribute the amount of the difference determined under paragraph (3)(B) to school districts pursuant to the special education services aid equalization distribution schedule established by the state board of education pursuant to paragraph (2).*

~~(e)~~(f) No time spent by a special teacher in connection with duties performed under a contract entered into by the Kansas juvenile correctional complex, the Larned juvenile correctional facility or the Topeka juvenile correctional facility and a school district for the provision of special education services by such state institution shall be counted in making computations under this section.

~~(f)~~(g) (1) There is hereby established in every school district a fund which shall be called the special education fund, which fund that shall consist of all moneys deposited therein or transferred thereto according to law. Notwithstanding any other provision of law, all moneys received by the school district from whatever source for special education shall be credited to the special education fund established by this section, except that: ~~(1)~~ (A) Amounts of payments received by a school district under K.S.A. 72-3423, and amendments thereto, and amounts of grants, if any, received by a school district under K.S.A. 72-3425, and amendments thereto, shall be deposited in the general fund of the district and transferred to the special education fund; and ~~(2)~~ (B) moneys received by a school district pursuant to lawful agreements made under K.S.A. 72-3412, and amendments thereto, shall be credited to the special education fund established under the agreements.

~~(g)~~(2) The expenses of a school district directly attributable to special education shall be paid from the special education fund and from special funds established under K.S.A. 72-3412, and amendments thereto.

~~(h)~~(3) Obligations of a school district pursuant to lawful agreements made under K.S.A. 72-3412, and amendments thereto, shall be paid from the special education fund established by this section.

Sec. 15. On and after July 1, 2024, K.S.A. 2023 Supp. 72-3715 is hereby amended to read as follows: 72-3715. (a) In order to be included in the full-time equivalent enrollment of a virtual school, a student shall be in attendance at the virtual school on:

(1) A single school day on or before September 19 of the school year; and

(2) on a single school day on or after September 20, but before October 4 of the school year.

(b) A school district that offers a virtual school shall determine the full-time equivalent enrollment of each student enrolled in the virtual school on September 20 of the school year as follows:

(1) Determine the number of hours the student was in attendance on a single school day on or before September 19 of the school year;

(2) determine the number of hours the student was in attendance on a single school day on or after September 20 but before October 4 of the school year;

(3) add the numbers obtained under subsections (b)(1) and (b)(2);

(4) divide the sum obtained under subsection (b)(3) by 12. The quotient is the full-time equivalent enrollment of the student.

(c) The school days on which a district determines the full-time equivalent enrollment of a student under subsections (b)(1) and (2) shall be the school days on which the student has the highest number of hours of attendance at the virtual school. ~~Not~~ Not more than six hours of attendance may be counted in a single school day. Attendance may be shown by a student's on-line activity or entries in the student's virtual school journal or log of activities.

(d) Subject to the availability of appropriations and within the limits of any such appropriations, each school year, a school district that offers a virtual school shall receive virtual school state aid. The state board of education shall determine the amount of virtual school state aid a school district is to receive as follows:

(1) Determine the ~~number~~ *full-time equivalent enrollment* of students enrolled in virtual school ~~on a full-time basis~~, excluding those students who are over 19 years of age *who qualify for virtual school state aid pursuant to paragraph (2)* and those students who are 19 years of age or younger who qualify for virtual school state aid pursuant to paragraph ~~(4)~~ (3), and multiply the total ~~number~~ *full-time equivalent enrollment* of such students by \$5,600;

~~(2) determine the full-time equivalent enrollment of students enrolled in virtual school on a part-time basis, excluding those students who are over 19 years of age and those students who are 19 years of age or younger who qualify for virtual school state aid pursuant to paragraph (4), and multiply the total full-time equivalent enrollment of such students by \$2,800;~~

~~(3) for students enrolled in a virtual school who are over 19 years of age on or before September 20, the state board of education shall:~~

~~(A) Determine the number of one-hour credit courses reported on the Kansas collection KCAN report that such students have passed, not to exceed six credit courses per school year, and to meet the minimum gradu-~~

*ation requirements established by the state board of education or the local school district board of education;*

*(B) validate such course completion using official student transcripts; and*

*(C) multiply the total number of such courses by \$709, not to exceed six credit courses per school year;*

*(4)(3) for students who are 19 years of age or younger who enroll in a virtual school as a dropout diploma completion virtual student, the state board shall:*

*(A) Determine the number of one-hour credit courses reported on the Kansas collection KCAN report that such students have passed, not to exceed six credit courses per school year, to meet the minimum graduation requirements established by the state board of education or the local school district board of education;*

*(B) validate such course completion using official student transcripts; and*

*(C) multiply the total number of such courses by \$709, not to exceed six credit courses per school year; and*

*(5)(4) add the amounts calculated under subsections (d)(1) through (4)(4) (d)(3). The resulting sum is the amount of virtual school state aid the school district shall receive.*

*(e) The state board shall not deduct any virtual school state aid that is otherwise due to a school district pursuant to subsection (d)(2) or (d)(3) for any courses that were completed by students in the school year that precedes the year in which virtual school state aid is determined pursuant to this section. If the state board of education deducts any virtual school state aid that is otherwise due to a school district pursuant to subsection (d)(2) or (d)(3), such deduction shall only be made with respect to individual courses completed.*

*(f) (1) There is hereby established in every school district the virtual school fund. Such fund shall consist of all moneys deposited therein or transferred thereto according to law. The expenses of a school district directly attributable to virtual schools offered by a school district may be paid from the virtual school fund. The cost of an advance placement course provided to a student by a virtual school shall be paid by the virtual school. Moneys deposited in or otherwise transferred to the virtual school fund shall only be expended for those costs directly attributable to the provision of virtual instruction.*

*(2) Any balance remaining in the virtual school fund at the end of the budget year shall be carried forward into the virtual school fund for succeeding budget years. Such fund shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto.*

*(3) In preparing the budget of such school district, the amounts credited to and, the amount on hand in the virtual school fund, and the amount expended therefrom from the virtual school fund shall be included in the*

annual budget for the information of the residents of the school district. Interest earned on the investment of moneys in any such fund shall be credited to that fund.

~~(f)~~(g) For the purposes of this section, a student enrolled in a virtual school who is not a resident of the state of Kansas shall not be counted in the full-time equivalent enrollment of the virtual school. The virtual school shall record the permanent address of any student enrolled in such virtual school.

~~(g)~~(h) *The state board of education shall publish on the state board's website the audit methodology used to determine and verify virtual school state aid entitlements pursuant to subsection (d)(2) and (d)(3).*

(i) As used in this section,

~~(1)~~—“dropout diploma completion virtual student” means any student who is 19 years of age or younger who has:

~~(A)(1)~~ A ratio of earned credits to expected credits for the student's cohort year of less than 75% when enrolling in a virtual school;

~~(B)(i)(2)~~ (A) dropped out of high school such that the student has not attended any school of a school district for 60 consecutive days or more during the current school year and the student is not reasonably anticipated to recommence enrollment or attendance at any school of a school district during the current school year;

~~(ii)(B)~~ dropped out of high school such that the student has not attended any school of a school district for 60 consecutive days or more during the preceding school year, the student did not finish such preceding school year and the student is not reasonably anticipated to recommence enrollment or attendance at any school of a school district during the current school year; or

~~(iii)(C)~~ been exempted from compulsory student attendance by written consent of the parent pursuant to K.S.A. 72-3120, and amendments thereto; and

~~(C)(3)~~ not been counted in the enrollment of a virtual school as a full-time or part-time virtual student during the school year in which such student enrolls as a dropout diploma completion virtual student.

~~(2)~~ “Full time” means attendance in a virtual school for no less than six hours as determined pursuant to subsection (b).

~~(3)~~ “Part time” means attendance in a virtual school for less than six hours as determined pursuant to subsection (b).

Sec. 16. On and after July 1, 2024, K.S.A. 72-5143 is hereby amended to read as follows: 72-5143. (a) In each school year, the board of education of a school district shall adopt, by resolution, a local option budget equal to 15% of the school district's total foundation aid.

(b) If the board of education of a school district desires local option budget authority above the amount required under subsection (a), the



board may adopt, by resolution, a local option budget in an amount that does not exceed the statewide average for the preceding school year as determined by the state board pursuant to subsection (j). The adoption of a resolution pursuant to this section shall require a majority vote of the members of the board. Such resolution shall be effective upon adoption and shall require no other procedure, authorization or approval.

(c) If the board of a school district desires local option budget authority above the amount authorized under subsection (b), the board may adopt, by resolution, such budget in an amount not to exceed the state prescribed percentage. The adoption of a resolution pursuant to this subsection shall require a majority vote of the members of the board. The resolution shall be published at least once in a newspaper having general circulation in the school district. The resolution shall be published in substantial compliance with the following form:

Unified School District No. \_\_\_\_\_,  
\_\_\_\_\_ County, Kansas.

#### RESOLUTION

Be It Resolved that:

The board of education of the above-named school district shall be authorized to adopt a local option budget in each school year in an amount not to exceed \_\_\_\_% of the amount of total foundation aid. The local option budget authorized by this resolution may be adopted, unless a petition in opposition to the same, signed by not less than 10% of the qualified electors of the school district, is filed with the county election officer of the home county of the school district within 40 days after publication of this resolution. If a petition is filed, the county election officer shall submit the question of whether adoption of the local option budget shall be authorized to the electors of the school district at an election called for the purpose or at the next general election, as is specified by the board of education of the school district.

#### CERTIFICATE

This is to certify that the above resolution was duly adopted by the board of education of unified school district No. \_\_\_\_\_, \_\_\_\_\_ County, Kansas, on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_.

\_\_\_\_\_  
Clerk of the board of education.

All of the blanks in the resolution shall be filled appropriately. If a sufficient petition is not filed, the board may adopt a local option budget. If a sufficient petition is filed, the board may notify the county election officer of the date of an election to be held to submit the question of whether adoption of a local option budget shall be authorized. Any such election shall be noticed, called and held in the manner provided by K.S.A. 10-120, and amendments thereto. If the board fails to notify the county elec-

tion officer within 30 days after a sufficient petition is filed, the resolution shall be deemed abandoned and no like resolution shall be adopted by the board within the nine months following publication of the resolution.

(d) Unless specifically stated otherwise in the resolution, the authority to adopt a local option budget shall be continuous and permanent. The board of any school district that is authorized to adopt a local option budget may adopt a budget in an amount less than the amount authorized, provided the board adopts a local option budget in an amount equal to or greater than the amount required under subsection (a).

(e) The board of any school district may initiate procedures to renew or increase the authority to adopt a local option budget at any time during a school year after the tax levied pursuant to K.S.A. 72-5147, and amendments thereto, is certified to the county clerk under any existing authorization.

(f) (1) Except as provided in paragraph (2), the board of any school district authorized to adopt a local option budget prior to July 1, 2017, under a resolution that authorized the adoption of such budget in accordance with the provisions of K.S.A. 72-6471, prior to July 1, 2017, may continue to operate under such resolution for the period of time specified in the resolution if such resolution adopted a local option budget equal to or greater than the amount required in subsection (a), or may abandon the resolution and operate under the provisions of this section. Any such school district shall operate under the provisions of this section after the period of time specified in any previously adopted resolution has expired.

(2) Any resolution adopted prior to July 1, 2017, pursuant to K.S.A. 72-6433(e)(2), prior to its repeal, that authorized the adoption of a local option budget and that was not subsequently submitted to and approved by a majority of the qualified electors of the school district voting at an election called and held thereon shall expire on June 30, 2018, and shall have no force and effect during school year 2018-2019 or any subsequent school year.

(g) Any resolution adopted pursuant to this section may revoke or repeal any resolution previously adopted by the board. If the resolution does not revoke or repeal previously adopted resolutions, all resolutions that are in effect shall expire on the same date. The maximum amount of the local option budget of a school district under all resolutions in effect shall not exceed the state prescribed percentage in any school year.

(h) For school year 2019-2020 and each school year thereafter, the board of any school district that desires to increase its local option budget authority for the immediately succeeding school year shall submit written notice of such intent to the state board by April 1 of the current school year. Such notice shall include the local option budget authority, expressed as a percentage of the school district's total foundation aid, to be adopted

for the immediately succeeding school year. The board of a school district shall not adopt a local option budget in excess of the authority stated in a notice submitted pursuant to this subsection.

(i) (1) There is hereby established in each school district that adopts a local option budget a supplemental general fund, which shall consist of all amounts deposited therein or credited thereto according to law.

(2) (A) Of the moneys deposited in or otherwise credited to the supplemental general fund of a school district pursuant to K.S.A. 72-5147, and amendments thereto, an amount that is proportional to that amount of such school district's total foundation aid attributable to the at-risk student weighting as compared to such district's total foundation aid shall be transferred to the at-risk education fund of such school district and shall be expended in accordance with K.S.A. 72-5153, and amendments thereto.

(B) Of the moneys deposited in or otherwise credited to the supplemental general fund of a school district pursuant to K.S.A. 72-5147, and amendments thereto, an amount that is proportional to that amount of such school district's total foundation aid attributable to the bilingual weighting as compared to such district's total foundation aid shall be transferred to the bilingual education fund of such school district and shall be expended in accordance with K.S.A. 72-3613, and amendments thereto.

(C) *Of the moneys deposited in or otherwise credited to the supplemental general fund of a school district pursuant to K.S.A. 72-5147, and amendments thereto, an amount that is proportional to that amount of such school district's total foundation aid attributable to the special education weighting as compared to such school district's total foundation aid shall be transferred to the special education fund of such school district and expended in accordance with K.S.A. 72-3422, and amendments thereto.*

(3) Subject to the limitations imposed under paragraph (4), amounts in the supplemental general fund may be expended for any purpose for which expenditures from the general fund are authorized or may be transferred to any categorical fund of the school district. Amounts in the supplemental general fund attributable to any percentage over 25% of total foundation aid determined for the current school year may be transferred to the capital improvements fund of the school district and the capital outlay fund of the school district if such transfers are specified in the resolution authorizing the adoption of a local option budget in excess of 25%.

(4) Amounts in the supplemental general fund may not be expended for the purpose of making payments under any lease-purchase agreement involving the acquisition of land or buildings that is entered into pursuant to the provisions of K.S.A. 72-1149, and amendments thereto.

(5) (A) Except as provided in subparagraph (B), any unexpended moneys remaining in the supplemental general fund of a school district at

the conclusion of any school year in which a local option budget is adopted shall be maintained in such fund.

(B) If the school district received supplemental state aid in the school year, the state board shall determine the ratio of the amount of supplemental general state aid received to the amount of the local option budget of the school district for the school year and multiply the total amount of the unexpended moneys remaining by such ratio. An amount equal to the amount of the product shall be transferred to the general fund of the school district or remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of any such remittance, the state treasurer shall deposit the same in the state treasury to the credit of the state school district finance fund.

(j) Each year, the state board shall determine the statewide average percentage of local option budgets legally adopted by school districts for the preceding school year.

(k) The provisions of this section shall be subject to the provisions of K.S.A. 72-5144, and amendments thereto.

(l) As used in this section:

(1) “Authorized to adopt a local option budget” means that a school district has adopted a resolution pursuant to subsection (c).

(2) “State prescribed percentage” means 33% of the total foundation aid of the school district in the current school year.

(3) “Total foundation aid” means the same as ~~such term is~~ defined in K.S.A. 72-5132, and amendments thereto.

Sec. 17. On and after July 1, 2024, K.S.A. 2023 Supp. 72-5153 is hereby amended to read as follows: 72-5153. (a) There is hereby established in every school district an at-risk education fund that shall consist of all moneys deposited therein or transferred thereto according to law. The expenses of a school district directly attributable to providing at-risk student assistance or programs shall be paid from the at-risk education fund.

(b) Any balance remaining in the at-risk education fund at the end of the budget year shall be carried forward into the at-risk education fund for succeeding budget years. Such fund shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto. In preparing the budget of such school district, the amounts credited to and the amount on hand in the at-risk education fund, and the amount expended therefrom shall be included in the annual budget for the information of the residents of the school district. Interest earned on the investment of moneys in any such fund shall be credited to that fund.

(c) Expenditures from the at-risk education fund of a school district shall only be made for the following purposes:

(1) At-risk and provisional at-risk educational programs *that are provided above and beyond regular educational services to students who are identified as at-risk;*

(2) personnel providing educational services in conjunction with such programs;

(3) support for instructional classroom personnel designed to provide training for evidence-based best practices for at-risk educational programs; or

(4) services contracted for by the school district to provide *such* at-risk and provisional at-risk educational programs.

(d) (1) ~~The state board shall identify and approve evidence-based best practices for at-risk educational programs and instruction of students receiving at-risk program services,~~ *approve and provide a list of at-risk educational programs that provide best practices and evidence-based instruction to students who are identified as eligible to receive at-risk programs and services that school districts shall use to provide at-risk educational programs to students who are identified as eligible to receive at-risk programs and services above and beyond that of a regular education. Such best practices list of approved at-risk educational programs shall include, but not be limited to, programs and services provided by state-based national nonprofit organizations that:*

(A) Focus on students who are identified as students eligible to receive at-risk program services or who face other identifiable barriers to success;

(B) provide evidence-based instruction and support services to such students inside and outside the school setting; and

(C) evaluate outcomes data for students, including, but not limited to, school attendance, academic progress, graduation rates, pursuit of post-secondary education or career advancement.

(2) The state board shall review and update ~~such best practices online at-risk best practices list~~ as necessary ~~and as part of its five-year accreditation system review process.~~

~~(3) The state board shall provide a list of approved at-risk educational programs to each school district. The department shall publish the such list of approved at-risk educational programs on the department's website with a link to such list prominently displayed on the department's website homepage.~~

~~(4)~~ (3) (A) No expenditure shall be made from a school district's at-risk education fund for any program or service that is not ~~included on the list of approved at-risk educational programs,~~ unless such program is a provisional at-risk educational program *included on the list of approved at-risk educational programs unless the expenditure is made for a provisional at-risk educational program.*

(B) Expenditures shall only be made for a provisional at-risk educational program for a period not to exceed three years after implementation of such provisional at-risk educational program by a school district. The state board shall review any such provisional at-risk educational program, and if such program satisfies the state board's requirements as an evidence-based best practice, then such program shall be included in the list of approved at-risk educational programs. *The state board of education may authorize a school district to make expenditures from the school district's at-risk education fund to commence and implement a provisional at-risk educational program. The state board shall approve any provisional at-risk educational program prior to the implementation of the provisional at-risk educational program by a school district. Any provisional at-risk educational program approved by the state board and implemented by a school district shall be subject to school district review while such program is implemented in the school district to evaluate whether the program is producing or likely to produce measurable success. If any provisional at-risk educational program is determined by the state board to provide evidence-based instruction, the state board shall include such program or service on the list of approved at-risk educational programs.*

(C) *If the state board removes any program or service from the state board's list of approved at-risk educational programs and services, a school district that is implementing any such program or service may apply to the state board to continue to make expenditures from the school district's at-risk education fund for such program or service. When considering any such application, the state board shall require such school district to demonstrate that any of the following improvements are directly attributable to the program or service:*

*(i) Academic improvement in either mathematics or English language arts; or*

*(ii) an improvement in attendance, college and career readiness measures or the educational climate through a measurable decrease in detentions, expulsions, tardiness or other behavioral issues that hinder student learning.*

~~(5)~~(4) ~~The purpose of at-risk and provisional~~ *School districts shall provide at-risk educational programs and services-is to provide students identified as eligible to receive at-risk programs and services with additional educational opportunities, interventions and evidence-based instructional services above and beyond regular educational services.*

~~(6) Delivery of at-risk and provisional at-risk programs or services by a school district may include, but shall not be limited to, the following:~~

~~(A) Extended school year;~~

~~(B) before school programs and services;~~

~~(C) after school programs and services;~~

- ~~(D) — summer school;~~
- ~~(E) — extra support within a class;~~
- ~~(F) — tutorial assistance; and~~
- ~~(G) — class within a class.~~

(e) — Each year the board of education of each school district shall prepare and submit to the state board a report on the at-risk and provisional at-risk educational programs provided by the school district for students identified as eligible to receive at-risk program services. Such report shall include:

(1) — The number of students identified as eligible to receive at-risk or provisional at-risk educational program services who were served or provided assistance;

(2) — the type of at-risk and provisional at-risk educational programs and services provided, including the number of students provided assistance under the district's approved at-risk program;

(3) — the data and research the school district utilized in determining what programs and services were needed to implement the approved at-risk program;

(4) — the district shall track and report the longitudinal performance of students that are continuously receiving at-risk programs and services in the district's approved at-risk program and, if applicable, shall include data regarding state assessment scores, Kansas English language proficiency assessment results, four-year graduation rates, progress monitoring, norm-referenced test results, criterion-based test results, individualized education program goals, attendance and average ACT composite scores; and

(5) — any other information required by the state board.

(f) — In order to achieve uniform reporting of the number of students provided service or assistance by school districts in at-risk student programs, school districts shall report the number of students served or assisted in the manner required by the state board.

~~(g)~~ As used in this section:

(1) — “At-risk educational program” means an at-risk program or service that is identified and approved by the state board as an evidence-based best practice pursuant to subsection (d);

(2) — “evidence-based instruction” means an education delivery system based on peer-reviewed research that consistently produces better student outcomes over a five-year period than would otherwise be achieved by the same students who are receiving at-risk program services; and

(3) — “provisional at-risk educational program” means an evidence-based at-risk educational program or service identified or developed by a school district as producing or likely to produce measurable success that has been submitted to the state board for review pursuant to subsection (d) “Above



*and beyond” means an at-risk educational program or evidence-based instruction or practice that is provided in excess of regular educational services and based on the needs of students identified as eligible to receive at-risk educational programs and services and may provide a collateral benefit to students who are not so identified without any additional cost.*

(2) *“At-risk educational program” means an at-risk program or service that is identified and approved by the state board as providing evidence-based instruction to students who are identified as eligible to receive at-risk educational programs and services above and beyond regular educational services.*

(3) *“Evidence-based instruction” means an education delivery practice based on peer reviewed research that consistently produces better student outcomes over a one-year period than would otherwise be achieved by the same students who are identified as eligible to receive at-risk educational programs and services.*

(4) *“Provisional at-risk educational program” means an education delivery practice that is identified or developed by a school district as a program or service that is:*

(A) *Provided to students who are identified as eligible to receive at-risk educational programs and services above and beyond regular educational services;*

(B) *producing or likely to produce better student outcomes;*

(C) *subject to school district review to evaluate whether such program provides evidence-based instruction; and*

(D) *is placed on the state board of education’s list of approved at-risk educational programs if the provisional at-risk educational program is shown to provide evidence-based instruction to students who are identified as eligible to receive at-risk educational programs and services.*

Sec. 18. On and after July 1, 2024, K.S.A. 2023 Supp. 72-5170 is hereby amended to read as follows: 72-5170. (a) (1) In order to accomplish the mission for Kansas education, the state board shall design and adopt a school district accreditation system based upon improvement in performance that equals or exceeds the educational goal set forth in K.S.A. 72-3218(c), and amendments thereto, and is measurable. The state board shall hold all school districts accountable through the Kansas education systems accreditation rules and regulations, or any successor accreditation system and accountability plan adopted by the state board. The state board also shall ensure that all school districts and the public schools operated by such districts have programs and initiatives in place for providing those educational capacities set forth in K.S.A. 72-3218(c), and amendments thereto. On or before January 15 of each year, the state board shall prepare and submit a report on the school district accreditation system to the governor and the legislature.

(2) The accountability measures established pursuant to paragraph (1) shall be applied both at the district level and at the school level. Such accountability measures shall be reported by the state board for each school district and each school. All reports prepared pursuant to this section shall be published in accordance with K.S.A. 2023 Supp. 72-1181, and amendments thereto.

(3) If a school district is not fully accredited and a corrective action plan is required by the state board, such corrective action plan, and any subsequent reports prepared by the state board regarding the progress of such school district in implementing and executing such corrective action plan, shall be published on the state department of education's internet website and such school district's internet website in accordance with K.S.A. 2023 Supp. 72-1181, and amendments thereto.

(4) If a school district is not accredited, the superintendent, or the superintendent's designee, shall appear before the committee on education of the house of representatives and the committee on education of the senate during the regular legislative session that occurs during the same school year ~~in which~~ *when* such school district is not accredited. Such school district shall provide a report to such committees on the challenges and obstacles that are preventing such school district from becoming accredited.

(b) The state board shall establish curriculum standards that reflect high academic standards for the core academic areas of mathematics, science, reading, writing and social studies. The curriculum standards ~~shall~~ *may* be reviewed at least every seven years. *The state board shall not substantially revise or update the English language arts or mathematics curriculum standards that are in effect on July 1, 2024, in a manner that would necessitate the development of new statewide assessments in English language arts or mathematics until the state board's long-term goal for all students submitted to the United States department of education in the consolidated state plan is achieved such that 75% of all students score in performance levels 3 and 4 combined on the statewide assessments in English language arts and mathematics by 2030.* Nothing in this subsection shall be construed in any manner so as to impinge upon any school district's authority to determine its own curriculum.

(c) The state board shall provide for statewide assessments in the core academic areas of mathematics, science, reading, writing and social studies. The board shall ensure compatibility between the statewide assessments and the curriculum standards established pursuant to subsection (b). Such assessments shall be administered at three grade levels, as determined by the state board. The state board shall determine performance levels on the statewide assessments, the achievement of which represents high academic standards in the academic area at the grade

level to which the assessment applies. The state board should specify high academic standards both for individual performance and school performance on the assessments.

(d) Each school year, on such date as specified by the state board, each school district shall submit the Kansas education system accreditation report to the state board in such form and manner as prescribed by the state board.

(e) Whenever the state board determines that a school district has failed either to meet the accreditation requirements established by rules and regulations or standards adopted by the state board or provide curriculum based on state standards and courses required by state law, the state board shall so notify the school district. Such notice shall specify the accreditation requirements that the school district has failed to meet and the curriculum that it has failed to provide. Upon receipt of such notice, the board of education of such school district is encouraged to reallocate the resources of the school district to remedy all deficiencies identified by the state board.

(f) Each school in every school district shall establish a school site council composed of the principal and representatives of teachers and other school personnel, parents of students attending the school, the business community and other community groups. School site councils shall be responsible for providing advice and counsel in evaluating state, school district, and school site performance goals and objectives and in determining the methods that should be employed at the school site to meet these goals and objectives. Site councils may make recommendations and proposals to the school board regarding budgetary items and school district matters, including, but not limited to, identifying and implementing the best practices for developing efficient and effective administrative and management functions. Site councils also may help school boards analyze the unique environment of schools, enhance the efficiency and maximize limited resources, including outsourcing arrangements and cooperative opportunities as a means to address limited budgets.

Sec. 19. On and after July 1, 2024, K.S.A. 2023 Supp. 72-5193 is hereby amended to read as follows: 72-5193. Article 6 of the constitution of the state of Kansas states that the legislature shall provide for intellectual, educational, vocational and scientific improvement by establishing and maintaining public schools; provide for a state board of education having general supervision of public schools, educational institutions and the educational interests of the state, except those delegated by law to the state board of regents; and make suitable provision for finance of the educational interests of the state. It is the purpose and intention of the legislature to provide a financing system for the education of kindergarten and grades one through 12 that provides students with the capacities set forth in K.S.A. 72-3218, and amendments thereto. Such financing system shall

be sufficiently flexible for the legislature to consider and utilize financing methods from all available resources in order to satisfy the constitutional requirements under Article 6. Such financing methods shall include, but are not limited to, the following:

(a) Federal funding to unified school districts or public schools, including any grants or federal assistance;

(b) subject to appropriations by the legislature, appropriations of state moneys for the improvement of public education, including, but not limited to, the following:

(1) Financing to unified school districts through the Kansas school equity and enhancement act, K.S.A. 72-5131 et seq., and amendments thereto;

(2) financing to unified school districts through any provisions that provide state aid, such as capital improvements state aid, capital outlay state aid and any other state aid paid, distributed or allocated to school districts on the basis of the assessed valuation of school districts;

(3) employer contributions to the Kansas public employees retirement system for public schools;

(4) appropriations to the Kansas children's cabinet for programs serving students enrolled in unified school districts in meeting the goal specified in K.S.A. 72-3218, and amendments thereto;

(5) appropriations to any programs that provide early learning to four-year-old children with the purpose of preparing them for success in public schools;

(6) appropriations to any programs, such as jobs for America's graduates, boys and girls club and ~~communities in schools~~ *sparkwheel*, that provide individualized support to students enrolled in unified school districts and assist with achievement of the goal specified in K.S.A. 72-3218, and amendments thereto;

(7) transportation financing, including any transfers from the state general fund and state highway fund to the state department of education to provide technical education transportation, special education transportation or school bus safety;

(8) financing to other facilities providing public education to students, such as the Kansas state school for the blind, the Kansas state school for the deaf, school district juvenile detention facilities and the Flint Hills job corps center;

(9) appropriations relating to the Kansas academy of mathematics and science;

(10) appropriations relating to teaching excellence, such as scholarships, awards, training or in-service workshops;

(11) appropriations to the state board of regents to provide technical education incentives to unified school districts and tuition costs to post-

secondary institutions that provide career technical education to secondary students; and

(12) appropriations to any postsecondary educational institution that provides postsecondary education to a secondary student without charging tuition to such student;

(c) any provision that authorizes the levying of local taxes for the purpose of financing public schools; and

(d) any transfer of funds or appropriations from one object or fund to another approved by the legislature for the purpose of financing public schools.

Sec. 20. On and after July 1, 2024, K.S.A. 2023 Supp. 72-7121 is hereby amended to read as follows: 72-7121. (a) Any student who meets the requirements of this section shall be permitted to participate in any activities offered by a school district that are regulated, supervised, promoted and developed by the activities association referred to in K.S.A. 72-7114, and amendments thereto. A student shall be permitted to participate in any such activities if such student:

(1) Is a resident of the school district;

(2) is enrolled and attending a *virtual school as defined in K.S.A. 72-3712, and amendments thereto*, or a nonpublic elementary or secondary school;

(3) complies with the requirements of K.S.A. 72-6262, and amendments thereto, prior to participation in any such activity;

(4) meets any applicable age and eligibility requirements set forth by the activities association referred to in K.S.A. 72-7114, and amendments thereto, that are not otherwise in conflict with this section;

(5) pays any fees required by the school district for participation in such activity if such fees are generally imposed upon all other students who participate in such activity; and

(6) seeks participation at the appropriate school of the school district that corresponds to where such student resides within the school district's respective school attendance boundaries established by the board of education of the school district.

(b) (1) Any student attending a home school who seeks to participate in an activity in the student's resident school district shall be deemed to meet any academic eligibility requirements established by the activities association for participation in an activity if:

(A) The student is maintaining satisfactory progress towards achievement or promotion to the next grade level; and

(B) the parent, teacher or organization that provides instruction to the student submits an affidavit or transcript to the activities association indicating the student meets the academic eligibility requirements of subparagraph (A).

(2) Upon submission of an affidavit, the student attending a home school shall be deemed to meet any academic eligibility requirements established by the activities association and shall retain such academic eligibility during the activity season for which such affidavit is submitted.

(c) *Except as provided in subsection (d), a student attending a virtual school as defined in K.S.A. 72-3712, and amendments thereto, who seeks to participate in an activity in the student's resident school district shall not be required to enroll in or attend a minimum number of courses at such school district.*

(d) The board of education of a school district may require a student who participates in an activity pursuant to this section to enroll in a particular course or complete a particular course as a condition of participation, if such requirement is imposed upon all other students who participate in such activity.

~~(d)(e)~~ Except as provided in subsection (b), any student who seeks to participate in an activity pursuant to this section shall be subject to any tryout or other participation requirements that are otherwise applicable to all other students for participation in the activity.

~~(e) This section shall take effect on and after July 1, 2023.~~

Sec. 21. K.S.A. 2023 Supp. 72-3123, 72-3124, 72-3126, 72-3127 and 72-3442 are hereby repealed.

Sec. 22. On and after July 1, 2024, K.S.A. 72-3422 and 72-5143 and K.S.A. 2023 Supp. 72-1439, 72-3216, 72-3715, 72-5153, 72-5170, 72-5193 and 72-7121 are hereby repealed.

Sec. 23. This act shall take effect and be in force from and after its publication in the Kansas register.

Approved May 15, 2024.

Published in the *Kansas Register* May 30, 2024.

† A portion of section 2(a) was line-item vetoed.

(See Messages from the Governor)

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## CHAPTER 112

## HOUSE CONCURRENT RESOLUTION No. 5018

A CONCURRENT RESOLUTION informing the Governor that the two houses of the Legislature are duly organized and ready to receive communications.

*Be it resolved by the House of Representatives of the State of Kansas, the Senate concurring therein:* That the Chief Clerk of the House of Representatives and the Secretary of the Senate be appointed to wait upon the Governor and inform the Governor that the two houses of the Legislature are duly organized and are ready to receive any communications the Governor may have to present.

Adopted by the House January 8, 2024.

Adopted by the Senate January 8, 2024.

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## CHAPTER 113

## HOUSE CONCURRENT RESOLUTION No. 5019

A CONCURRENT RESOLUTION providing for joint sessions of the Senate and the House of Representatives for the purpose of hearing messages from the Governor and the Supreme Court.

*Be it resolved by the House of Representatives of the State of Kansas, the Senate concurring therein:* That the Senate and the House of Representatives shall meet in joint session in Representative Hall at 6:00 p.m. on January 10, 2024, for the purpose of hearing a message from the Governor.

*Be it further resolved:* That the Senate and the House of Representatives shall meet in joint session in Representative Hall at 1:15 p.m. on January 10, 2024, for the purpose of hearing a message from the Supreme Court on the judicial branch of government.

*Be it further resolved:* That a committee of two members from the Senate and three members from the House of Representatives be appointed to wait upon the Governor.

*Be it further resolved:* That a committee of two members from the Senate and three members from the House of Representatives be appointed to wait upon the Lieutenant Governor.

*Be it further resolved:* That a committee of two members from the Senate and three members from the House of Representatives be appointed to wait upon the Supreme Court Justices.

Adopted by the House January 8, 2024.

Adopted by the Senate January 8, 2024.

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## CHAPTER 114

## SENATE CONCURRENT RESOLUTION No. 1619

A CONCURRENT RESOLUTION relating to the adjournment of the senate and house of representatives for a period of time during the 2024 regular session of the legislature.

*Be it resolved by the Senate of the State of Kansas, the House of Representatives concurring therein:* That the legislature shall adjourn at the close of business of the daily session convened on February 23, 2024, and shall reconvene on February 28, 2024; and

*Be it further resolved:* That the chief clerk of the house of representatives and the secretary of the senate and employees specified by the director of legislative administrative services for such purpose shall attend to their duties each day during periods of adjournment, Sundays excepted, for the purpose of receiving messages from the governor and conducting such other business as may be required; and

*Be it further resolved:* That members of the legislature shall not receive the per diem compensation and subsistence allowances provided for in K.S.A. 46-137a(a) and (b), and amendments thereto, for any day within a period in which both houses of the legislature are adjourned for more than two days, Sundays excepted; and

*Be it further resolved:* That members of the legislature attending a legislative meeting of whatever nature when authorized pursuant to law, or by the legislative coordinating council, the president of the senate or the speaker of the house of representatives, and members of a conference committee attending a meeting of the conference committee authorized by the president of the senate and the speaker of the house of representatives during any period of adjournment for which members are not authorized compensation and allowances pursuant to K.S.A. 46-137a, and amendments thereto, shall receive compensation and travel expenses and subsistence expenses or allowances as provided in K.S.A. 75-3212, and amendments thereto.

Adopted by the House February 22, 2024.

Adopted by the Senate February 22, 2024.

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## CHAPTER 115

## HOUSE CONCURRENT RESOLUTION No. 5027

A CONCURRENT RESOLUTION extending the 2024 regular session of the Legislature beyond 90 calendar days; providing for the adjournment of the Senate and the House of Representatives.

*Be it resolved by the House of Representatives of the State of Kansas, the Senate concurring therein:* That the 2024 regular session of the Legislature shall be extended beyond 90 calendar days; and

*Be it further resolved:* That the Legislature shall adjourn at the close of business of the daily session convened on April 5, 2024, and shall reconvene on April 25, 2024; and

*Be it further resolved:* That the Legislature may adjourn and reconvene at any time during the period on and after April 25, 2024, through April 30, 2024, but the Legislature shall reconvene on April 30, 2024, at which time the Legislature shall continue in session and adjourn sine die at the close of business of the daily session convened on April 30, 2024; and

*Be it further resolved:* That the chief clerk of the house of representatives and the secretary of the senate and employees specified by the director of legislative administrative services for such purpose shall attend to their duties each day during periods of adjournment, Sundays excepted, for the purpose of receiving messages from the governor and conducting such other business as may be required; and

*Be it further resolved:* That members of the Legislature shall not receive the per diem compensation and subsistence allowances provided for in K.S.A. 46-137a(a) and (b), and amendments thereto, for any day within a period in which both houses of the Legislature are adjourned for more than two days, Sundays excepted; and

*Be it further resolved:* That members of the Legislature attending a legislative meeting of whatever nature when authorized pursuant to law, or by the legislative coordinating council, the president of the senate or the speaker of the house of representatives, and members of a conference committee attending a meeting of the conference committee authorized by the president of the senate and the speaker of the house of representatives during any period of adjournment for which members are not authorized compensation and allowances pursuant to K.S.A. 46-137a, and amendments thereto, shall receive compensation, subsistence allowances, mileage and other expenses in amounts prescribed under K.S.A. 75-3212, and amendments thereto.

Adopted by the House April 5, 2024.

Adopted by the Senate April 5, 2024.

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**MESSAGES FROM THE GOVERNOR**

## HOUSE BILL No. 2284

AN ACT concerning taxation; relating to income tax; providing a 5.25% tax rate for individuals; eliminating the income limitation to receive the subtraction modification exempting social security benefits; increasing the Kansas standard deduction by a cost-of-living adjustment; increasing the Kansas personal exemption; relating to privilege tax; decreasing the normal tax rate; relating to property tax; increasing the extent of exemption for residential property from the statewide school levy; concerning sales and compensating use tax; relating to sales of food and food ingredients; reducing the rate of tax imposed; modifying the percent credited to the state highway fund from revenue collected; amending K.S.A. 79-1107 and 79-1108 and K.S.A. 2023 Supp. 79-201x, 79-32,110, 79-32,117, 79-32,119, 79-32,121, 79-3603, 79-3603d, 79-3620, 79-3703 and 79-3710 and repealing the existing sections.

*Message to the Legislature of the State of Kansas*

I support responsible tax cuts, but I refuse to sign into law a reckless flat tax that would take us back to Brownback while doing next to nothing for the middle class. This flat tax experiment would overwhelmingly benefit the super wealthy, and I'm not going to put our public schools, roads, and stable economy at risk just to give a break to those at the very top.

I am dead set on making sure working Kansans get a tax cut this year. That's why I've brought together Republican, Democratic, and Independent legislators to champion a \$1 billion tax cut over three years, all while maintaining our state's strong fiscal foundation. Our bipartisan tax cut will make it easier for families to pay for groceries, child care, diapers, and school supplies – while also cutting property, sales, and retirement taxes.

While I urge the legislature to take this irresponsible flat tax experiment off the table once and for all, know that I will not let legislators leave Topeka this year without meaningfully and responsibly cutting taxes for middle-class families. I will call a special session if I have to – anything to ensure Kansans see tax relief, immediately. Let's work together to cut taxes in a way that continues our economic growth while benefiting all Kansans, not just the wealthiest.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto House Bill 2284.

Laura Kelly, *Governor*

Dated January 26, 2024.

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House Substitute for SENATE BILL No. 233

AN ACT concerning children and minors; relating to healthcare of minors; enacting the forbidding abusive child transitions act; prohibiting healthcare providers from treating a child whose gender identity is inconsistent with the child's sex; authorizing a civil cause of action against healthcare providers for providing such treatments; restricting use of state funds to promote gender transitioning; prohibiting professional liability insurance from covering damages for healthcare providers that provide gender transition treatment to children; requiring professional discipline against a healthcare provider who performs such treatments; adding violation of the act to the definition of unprofessional conduct for physicians; amending K.S.A. 65-2837 and repealing the existing section.

*Message to the Legislature of the State of Kansas*

This divisive legislation targets a small group of Kansans by placing government mandates on them and dictating to parents how to best raise and care for their children. I do not believe that is a conservative value, and it's certainly not a Kansas value.

To be clear, this legislation tramples parental rights.

The last place that I would want to be as a politician is between a parent and a child who needed medical care of any kind. And, yet, that is exactly what this legislation does.

If the legislature paid this much attention to the other 99.8% of students, we'd have the best schools on earth.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto House Substitute for Senate Bill 233.

Laura Kelly, *Governor*

Dated April 12, 2024.

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## SENATE BILL No. 394

AN ACT concerning consumer protection; relating to internet content that is harmful to minors; requiring age verification for access to such content; providing for civil penalties for violations; establishing a civil cause of action for damages, attorney fees and costs.

*Message to the Legislature of the State of Kansas*

While well-meaning in its efforts to protect children from content the legislature considers ‘harmful to minors,’ this bill is vague in its application and may end up infringing on constitutional rights, which is an issue being litigated in other jurisdictions over similar bills. For that reason, I will allow this bill to become law without my signature.

Laura Kelly, *Governor*

Dated April 12, 2024.

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## SENATE BILL No. 434

AN ACT concerning public health; relating to the practice of cosmetology; exempting the practice of hair removal by sugaring from the definition of cosmetology; amending K.S.A. 2023 Supp. 65-1901 and 65-1928 and repealing the existing sections.

*Message to the Legislature of the State of Kansas*

I have serious concerns that deregulating sugaring — a hair removal technique that may be performed on minors — could lead to safety and sanitation problems. We have a responsibility to protect Kansans — and this deregulation would threaten the health and safety of Kansans — particularly our children.

Under the purview of the Kansas Board of Cosmetology, sugaring practitioners are required to adhere to the same health and safety standards as other cosmetologists and estheticians. They are subject to criminal background checks and training prior to the successful completion of exams to earn state licensure. Deregulating sugaring risks contamination, improper infection control, and potential safety issues involving minors. I am not willing to undermine the Kansas Board of Cosmetology's expertise or threaten the long-term health and safety of Kansans who receive sugaring services.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto Senate Bill 434.

Laura Kelly, Governor

Dated April 12, 2024.

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## Senate Substitute for HOUSE BILL No. 2436

AN ACT concerning abortion; relating to unlawful coercion to obtain an abortion; creating the crime of coercion to obtain an abortion; providing the penalties therefor; providing for enhanced criminal penalties for offenses committed with the intent to compel a woman to obtain an abortion; amending K.S.A. 21-6804 and repealing the existing section.

*Message to the Legislature of the State of Kansas*

While I agree that no one should be coerced into undergoing a medical procedure against their will, it is already a crime to threaten violence against another individual.

Additionally, I am concerned with the vague language in this bill and its potential to intrude upon private, often difficult, conversations between a person and their family, friends, and health care providers. This overly broad language risks criminalizing Kansans who are being confided in by their loved ones or simply sharing their expertise as a health care provider.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto Senate Substitute for House Bill 2436.

Laura Kelly, *Governor*

Dated April 12, 2024.

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HOUSE BILL No. 2446

AN ACT concerning cities and counties; prohibiting the regulation of plastic and other containers designed for the consumption, transportation or protection of merchandise, food or beverages.

*Message to the Legislature of the State of Kansas*

I believe in local control and that local officials should be held accountable by their constituents, stakeholders, and businesses. This bill lacks sufficient protection to ensure local units of government are able to play a meaningful role in decision making on issues impacting their communities.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto House Bill 2446.

Laura Kelly, *Governor*

Dated April 12, 2024.

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## HOUSE BILL No. 2648

AN ACT concerning administrative rules and regulations; requirements for adoption of rules and regulations; providing that agency adjudications shall not be used to establish policies that are rules governing future private conduct that have the force of law; relating to economic impact statements; requiring legislative ratification for certain rules and regulations; requiring the director of the budget to review an agency's determination of implementation and compliance costs and disapprove proposed rules and regulations with incomplete or inaccurate economic impact statements; removing a requirement that legislative post audit conduct an audit in 2026 pertaining to economic impact statements; amending K.S.A. 2023 Supp. 77-415, 77-416 and 77-420 and repealing the existing sections.

*Message to the Legislature of the State of Kansas*

House Bill 2648 would insert bureaucratic red tape intended to legislatively interfere with the timely implementation of necessary and important rules and regulations. Many of these regulations are for the protection and safety of Kansans.

Kansans voted no to giving the legislature veto power over rules and regulations in the November 2022 election. This is yet again another attempt by the legislature to undermine the will of the voters.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto House Bill 2648.

Laura Kelly, *Governor*

Dated April 12, 2024.

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## HOUSE BILL No. 2749

AN ACT concerning abortion; relating to reports on abortions performed in this state; requiring the reporting of the reasons for each abortion performed at a medical care facility or by a healthcare provider; amending K.S.A. 2023 Supp. 65-445 and repealing the existing section.

*Message to the Legislature of the State of Kansas*

Kansans spoke loud and clear in August 2022. Voters do not want politicians getting between doctors and their patient by interfering in private medical decisions.

House Bill 2749 is invasive and unnecessary. There is no valid medical reason to force a woman to disclose to the legislature if they have been a victim of abuse, rape, or incest prior to obtaining an abortion. There is also no valid reason to force a woman to disclose to the legislature why she is seeking an abortion.

I refuse to sign legislation that goes against the will of the majority of Kansans who spoke loudly on August 2, 2022: Kansans don't want politicians involved in their private medical decisions.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto House Bill 2749.

Laura Kelly, *Governor*

Dated April 12, 2024.

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## HOUSE BILL No. 2105

AN ACT concerning postsecondary educational institutions; prohibiting such institutions from certain actions concerning diversity, equity or inclusion, exceptions; providing for civil remedies and penalties; submitting a report to the legislature; posting information on the state board of regents website.

*Message to the Legislature of the State of Kansas*

While I have concerns about this legislation, I don't believe that the conduct targeted in this legislation occurs in our universities. We need to move forward and focus our efforts on making college more affordable and providing students from all backgrounds with the tools they need to succeed. I am focused on advancing policies that drive economic growth and develop tomorrow's workforce. For that reason, I will allow the bill to become law without my signature.

Laura Kelly, *Governor*

Dated April 19, 2024.

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## HOUSE BILL No. 2465

AN ACT concerning taxation; relating to adoption expenses; enacting the adoption savings account act; allowing individuals to establish adoption savings accounts with certain financial institutions; providing eligible expenses, requirements and restrictions for such accounts; requiring the secretary of revenue to adopt certain rules and regulations; granting nonexclusive marketing authority to the state treasurer; establishing addition and subtraction modifications for contributions to such accounts under the Kansas income tax act; increasing the income tax credit amount for adoption expenses; relating to pregnancy resource centers and residential maternity facilities; establishing an income, privilege and premium tax credit for contributions to eligible charitable organizations operating pregnancy centers or residential maternity facilities; providing for a sales tax exemption for purchases by pregnancy resource centers and residential maternity facilities; amending K.S.A. 79-32,202a and K.S.A. 2023 Supp. 79-32,117 and 79-3606 and repealing the existing sections.

*Message to the Legislature of the State of Kansas*

I do not believe it is appropriate to divert taxpayer dollars to largely unregulated crisis pregnancy centers. These entities are not medical centers and do not promote evidence-based methods to prevent unplanned pregnancies. This bill goes against the wishes of Kansans. On August 2, 2022, Kansas voters overwhelmingly signaled to politicians that they should stop inserting themselves between women and their private medical decisions.

While some continue to meddle in Kansans' personal lives, I remain committed to upholding the will of Kansas voters.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto House Bill 2465.

Laura Kelly, *Governor*

Dated April 19, 2024.

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## HOUSE BILL No. 2532

AN ACT concerning gaming; relating to parimutuel racing; concerning distribution of the tax on amounts wagered on historic horse races; amending K.S.A. 2023 Supp. 74-8823 and repealing the existing section.

*Message to the Legislature of the State of Kansas*

This bill would inadvertently cause a tax increase on the currently approved historical horse racing facility in Wichita. While I support the underlying goal of this legislation, I believe a trailer bill is necessary to ensure that this inadvertent tax increase does not occur.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto House Bill 2532.

Laura Kelly, *Governor*

Dated April 19, 2024.

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## HOUSE BILL No. 2583

AN ACT concerning crimes, punishment and criminal procedure; relating to crimes against the public morals; increasing the criminal penalty for harming or killing certain dogs and horses; requiring restitution for such crime to include veterinary medical treatment, funeral and burial expenses and replacement of such animal; amending K.S.A. 21-6416 and 21-6604 and repealing the existing sections.

*Message to the Legislature of the State of Kansas*

The death of any law enforcement animal is a tragedy. There is no question we should hold those responsible accountable for their actions. While the intention of this bill is commendable, this legislation needs further evaluation and study. First, House Bill 2583 imposes mandatory minimum sentences that disregard important factors that should be left to the discretion of a judge through the regular sentencing process. Second, the mandatory sentences are out of line with other, more severe crimes without justification for why that is required. Third, while the requirement for a psychological evaluation and anger management program are important, we do not apply this same standard to many other heinous crimes.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto House Bill 2583.

Laura Kelly, *Governor*

Dated April 19, 2024.

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## HOUSE BILL No. 2614

AN ACT concerning elections; relating to election crimes; requiring certain information be provided on advance voting ballot envelopes; directing county election officers to record the name of individuals returning advance voting ballots on behalf of another voter and the number of such ballots returned; requiring county election officers to file complaints if laws regulating the return of such ballots are violated; removing the requirement to provide the name of the treasurer of the sponsoring organization of a political advertisement; amending K.S.A. 25-1121, 25-1128, 25-2407 and 25-4156 and repealing the existing sections.

*Message to the Legislature of the State of Kansas*

This bill is an attempt to disenfranchise Kansas voters by enacting burdensome and unnecessary requirements that are designed to restrict and suppress advanced voting.

Kansans have a right to participate in our democracy, but time and again some politicians have tried to interfere in the voting process. I will continue to oppose efforts that place obstacles between voters casting their ballots and making their voices heard.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto House Bill 2614.

Laura Kelly, *Governor*

Dated April 19, 2024.

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## HOUSE BILL No. 2618

AN ACT concerning elections; relating to election crimes; prohibiting the use of funds provided by the United States government for the conduct of elections or election-related activities unless approved by the legislature; requiring specific intent of the offender as an element of the offense of false representation of an election official; amending K.S.A. 25-2436 and 25-2438 and repealing the existing sections.

*Message to the Legislature of the State of Kansas*

There is no evidence of widespread voter fraud or instances of individuals impersonating election officials in Kansas.

Additionally, there is no reason to potentially restrict the use of federal funds for election purposes. Kansas is already one of the lowest-ranking states for use of utilizing federal funding. Accepting these dollars helps Kansas ensure smooth administration of our elections.

Restrictive voting legislation of any kind is wrong. Instead of making it more challenging for Kansans to participate in our democracy or focusing on problems that do not exist, I would urge the legislature to focus on real issues impacting Kansans.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto House Bill 2618.

Laura Kelly, *Governor*

Dated April 19, 2024.

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## HOUSE BILL No. 2711

AN ACT concerning state-managed funds; relating to investment procedures, standards and requirements therefor and certain retirement benefits therefrom; enacting the countries of concern divestment act; requiring divestment from investments with countries of concern and providing exceptions therefor; prohibiting investments and deposits with any bank or company domiciled in a country of concern; indemnifying state-managed funds with respect to actions taken in compliance with such act; providing an expiration date for such act; relating to the Kansas public employees retirement system and systems thereunder; Kansas public employees retirement fund; increasing the statutory alternative investment percentage limit to 25%; increasing the membership waiting period for direct support positions of community service providers; increasing the lump-sum death benefit; employment after retirement; increasing the amount of retirant compensation subject to the statutory employer contribution rate; providing an exemption for retirants employed by a community developmental disability organization or a community service provider affiliated with a community developmental disability organization in a licensed professional nurse, licensed practical nurse or direct support position; increasing the earnings limit for members of the Kansas police and firemen's retirement system; amending K.S.A. 74-4937, 74-4957, 74-4957a, 74-4989 and 74-49,315 and K.S.A. 2023 Supp. 74-4911, 74-4914 and 74-4921 and repealing the existing sections.

*Message to the Legislature of the State of Kansas*

While I support efforts to increase focus on national security, I am concerned about the unintended consequences that could be caused by this well-meaning legislation. Therefore, I will allow this bill to become law without my signature.

Laura Kelly, *Governor*

Dated April 19, 2024.

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## SENATE BILL No. 28

AN ACT making and concerning appropriations for the fiscal years ending June 30, 2024, June 30, 2025, June 30, 2026, June 30, 2027, and June 30, 2028, for state agencies; authorizing certain transfers, capital improvement projects and fees, imposing certain restrictions and limitations, and directing or authorizing certain receipts, disbursements, procedures and acts incidental to the foregoing; amending K.S.A. 2023 Supp. 2-223, 12-1775a, 12-5256, 65-180, 74-50,107, 74-8711, 74-99b34, 75-6707, 76-775, 76-7,107, 79-2959, 79-2964, 79-3425i, 79-34,171 and 82a-955 and repealing the existing sections.

*Message to the Legislature of the State of Kansas*

I want to thank the Legislature and the budget committees for their bipartisan work to pass Senate Bill 28. This budget makes important investments in economic development, infrastructure, and essential services that will positively impact the citizens of Kansas for years to come.

Kansas is a national leader in economic development, and this budget makes investments across the state to provide our communities with the infrastructure and workforce necessary to continue that leadership. By investing in our higher education system, this budget also ensures that our universities, community colleges, and technical schools can continue to engage in cutting-edge education, research, and workforce training.

This budget infuses significant funding into programs and facilities that serve the most vulnerable Kansans and keep our communities safe. It also continues the progress we've made in improving the government services Kansans depend on by providing state employees with a pay increase and investing in state facilities.

Despite these successes, this budget falls short in several areas. Instead of using our existing surplus to cover the costs of capital projects immediately, this budget requires the state to take on debt and pass the costs of these projects on to taxpayers. It also fails to use this surplus to balance the state's checkbook by paying off existing debts.

School funding, one of the core responsibilities of the state, is also not addressed in this budget. Kansas families and teachers rely on the Legislature to ensure they have the resources they need to provide our kids a world-class education. Failing to fully fund public schools in this budget creates unnecessary uncertainty that we may backtrack on rebuilding our education system. I encourage the Legislature to maintain the full funding of schools when it returns so that we can continue the progress we've made by fully funding education over the past five years.

Additionally, this budget does not adequately address access to affordable healthcare. Expanding Medicaid is the fiscally prudent thing to do. It will infuse a billion dollars into the state and our communities annually. I will continue to urge the Legislature to do the right thing and expand Medicaid as soon as possible so that hard-working Kansans can get the healthcare they deserve and desperately need.

Therefore, pursuant to Article 2, Section 14(b) of the Constitution of the State of Kansas, I hereby return Senate Bill 28 with my signature approving the bill, except for the items enumerated below.

**Legislature—Impeding Local Control of School Districts**

- Sec. 26(e) has been line-item vetoed in its entirety.

It is not the State’s role to condition or control how local school districts should use local funds generated from the sale of property. If the Legislature is interested in developing innovative approaches to recruiting and retaining talented teachers and paraprofessionals, it should work collaboratively with school districts and educators to improve the experience of classroom teachers rather than interfering with their authority to set policies and budgets to address the needs of their students and teachers. I am concerned that provisions like Sec. 26(e) set a dangerous precedent and erode the core constitutional principle of local control.

**Governor’s Department and Adjutant General’s Department—Southwest Border Mission**

- Sec. 29(b) has been line-item vetoed in its entirety.
- The portion of Sec. 120(a) that reads as follows has been line-item vetoed:

Southwest border mission.....\$15,716,000

Provided, That all expenditures from the southwest border mission account shall be for expenses to respond to the request for assistance from the state of Texas pursuant to the emergency management assistance compact, K.S.A. 48-9a01, and amendments thereto, or a memorandum of understanding between the governor and the governor of Texas: Provided, That the above agency shall collaborate with the governor and the response and recovery bureau director to activate, mobilize and deploy state resources and implement the appropriate mutual aid plans and procedures: Provided further, That such assistance is being provided to assist in the prevention of crime drug trafficking, human trafficking, transactional criminal organizations and other related crimes contributing to an emergency.

- The portion of Sec. 121(a) that reads as follows has been line-item vetoed:

Any unencumbered balance in the southwest border mission account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

As the Kansas National Guard’s Commander-in-Chief, it is my constitutional authority to direct the National Guard while on state duty. It is not the Legislature’s role to direct the operations or call out the National

Guard. Border security is a federal issue. Lawmakers in Washington must act to solve this issue and work in a bipartisan manner to fix our nation’s broken immigration system. Despite this being a federal issue, I have repeatedly deployed members of the Kansas National Guard to support the federal government’s efforts to strengthen border protections, including an active deployment today. When a Governor deploys soldiers as part of a federal mission, it is done intentionally and in a manner that ensures we are able to protect our communities and that we do not threaten Guard readiness or limit our ability to respond to natural disasters at home.

**Office of the Attorney General and Kansas Department for Aging and Disability Services—Kansas Fights Addiction Fund**

- Sec. 31(d), Sec. 83(bb), and Sec. 83(cc) have been line-item vetoed in their entirety.
- The portion of Sec. 32(b) that reads as follows has been line-item vetoed:

Provided further, That, notwithstanding the provisions of the Kansas fights addiction act, K.S.A. 2023 Supp. 75-775 through 75-781, and amendments thereto, or any other statute, expenditures shall be made from the Kansas fights addiction fund in an amount of \$185,000 for fiscal year 2025 for drug abuse and addiction prevention services for youth at the Kansas City full circle program, inc.: Provided, however, That prior to making such expenditures, the above agency shall present to the Kansas fights addiction grant review board the above expenditure for the board’s review.

- The portions of Sec. 83(b) that reads as follows have been line-item vetoed:

Valley hope substance use disorder fund .....\$2,500,000

Provided, That, notwithstanding the provisions of the Kansas fights addiction act, K.S.A. 2023 Supp. 75-775 through 75-781, and amendments thereto, expenditures shall be made from the valley hope substance use disorder fund for infrastructure to expand valley hope located in Atchison, Kansas: Provided, however, That prior to making such expenditures, the above agency shall present to the Kansas fights addiction grant review board the above expenditure for the board’s review.

Indigent support fund.....\$5,000,000

Provided, That expenditures shall be made from the indigent support fund for providing support to the substance use disorder providers who provide services to individuals who have no insurance or other medical coverage: Provided further, That the above agency shall develop guidelines for providers to apply for the funds and establish a review

team for the application for funds to determine that such funds are being appropriately used to provide services to such indigent individuals: Provided, however, That prior to making such expenditures, the above agency shall present to the Kansas fights addiction grant review board the above expenditure for the board's review.

The Legislature created the Kansas Fights Addiction Board to review and approve applications for funding through the State's opioid settlement, the Kansas Fights Addiction Fund. While these initiatives may be good proposals worthy of funding, the direct allocation of these funds circumvents the established process and gives an unfair advantage to the organizations receiving these funds. It also makes it difficult for the Board to administer its established strategy and strategic plan for the settlement. If the Legislature wants to change the process through which these funds are allocated, it should pass standalone legislation to do so.

**Office of the State Treasurer—Pregnancy Compassion Awareness Program**

- Sec. 35(a) has been line-item vetoed in its entirety.

I continue to believe that overseeing a state pregnancy crisis center and maternity home program is not an appropriate role for the Office of State Treasurer. This proviso continues a program to provide taxpayer funding for largely unregulated pregnancy resource centers. These entities are not medical centers and do not promote evidence-based methods to prevent unplanned pregnancies. The Legislature should listen to Kansans, who, on August 2, 2022, told politicians they should stop inserting themselves in private medical decisions between women and their doctors.

**Office of the State Treasurer—BUILD Kansas Changes**

- Sec. 35(d), Sec. 35(e), Sec. 36, Sec. 37, and Sec. 38 have been line-item vetoed in their entirety.

The BUILD Kansas program provides local governments and other eligible entities with State funding to pursue grant opportunities under the federal Bipartisan Infrastructure Law (BIL). As the program stands today, both the Executive and Legislative branches have a role in reviewing and approving applications for matching funds. The changes proposed in this budget would remove the Kansas Infrastructure Hub from this process and give the Legislature the authority to approve funding for infrastructure projects without the Hub's input, effectively creating a separate legislative appropriations process for infrastructure projects.

The provisions in this budget would also require that certain Kansas communities provide local dollars to secure BUILD Kansas funds while others would be exempted from having to provide local funds, creating an uneven playing field for communities to access the BUILD Kansas program. While I commend the Legislature's efforts to increase the impact of

these matching dollars by making them eligible to be used for additional federal funding opportunities, we must maintain the program's current parameters to ensure matching funding is used to support the infrastructure needs of all Kansas communities effectively and efficiently.

**Kansas Corporation Commission—Demolition of Two Habitable Structures in Augusta, Kansas**

- The portion of Sec. 53(a) that reads as follows has been line-item vetoed:

Provided, That notwithstanding the provisions of K.S.A. 55-192, and amendments thereto, or any other statute, expenditures shall be made by the above agency from such fund to address ground water well contamination from abandoned wells located in Butler County, Kansas: Provided further, That the above agency shall work with landowners at 13726 SW Thunder Road and 14937 SW Thunder Road in Augusta, Kansas, to assist in the costs of demolition of the habitable structures located on such land: Provided, however, That expenditures for such purposes shall not exceed \$250,000 on each such property.

This line-item uses a state fund established for the remediation of abandoned oil well sites to demolish two private homes in Augusta, Kansas. This action is squarely outside the statutory scope of this program and risks setting an untenable financial precedent where the state could be required to pay for the demolition of property in all areas where historic oil contamination exists, regardless of source, culprit, or disclosure to the home buyer. Policy of this nature, however well-intentioned, should be carefully considered and debated to avoid unintended and unsustainable financial or legal obligations for the state – not included as a last-minute budget proviso.

**Kansas Department of Commerce—Youth Career Exploration**

- The portion of Sec. 68(a) that reads as follows has been line-item vetoed:

Youth career exploration .....\$500,000

I fully support efforts to raise awareness and connect students to in-demand careers in Kansas. To develop a highly skilled and prepared workforce, students should be incentivized to explore their interests and identify pathways into various career fields. I have line-item vetoed this section because these efforts can be funded through existing Kansas State Department of Education resources. The State Board of Education has previously funded these efforts using federal Elementary and Secondary School Emergency Relief (ESSER) funds and is currently considering an additional allocation of \$1 million in ESSER funds over the next two



years for this purpose. This funding opportunity provides more support for youth career exploration than is included in this bill. Once these federal funds are expended, the State should then consider providing State General Funds for this purpose.

**Kansas Department of Commerce—University STAR Bonds**

- Sec. 68(n) and Sec. 69(d) have been line-item vetoed in their entirety.

STAR Bonds are a financing tool that allows Kansas communities, both rural and urban, to strategically attract economic development to their area. The program has helped secure millions in economic development growth and brought thousands of jobs to the State through state and local partnerships.

The language proposed in this budget would fundamentally alter the STAR Bonds program by allowing universities to create STAR Bond districts without the consent of the impacted local government and without a minimum capital investment or revenue requirement. While I support innovative proposals to bring new economic development opportunities to the state, the changes to the program proposed in this budget do not adequately protect local governments' authority or ensure the long-term solvency of the projects.

**Kansas Department of Commerce—Child Care Pilot Program**

- The portion of Sec. 68(a) that reads as follows has been line-item vetoed:

Provided, That expenditures shall be made by the above agency from such account to implement a pilot program for the recruitment and retention of home-based child care providers to increase the number of child care slots in Kansas: Provided further, That the above agency shall issue a request for proposal to solicit potential private entities to implement such pilot program: And provided further, That any such private entity making a proposal shall agree to: (1) Partner with the above agency, families in need of child care and home-based child care providers to increase the number of child care slots in Kansas by: (A) Recruiting and coaching prospective home-based child care providers through the initial business plan and implementation process; and (B) assisting existing home-based child care providers with business planning and implementation to retain and expand child care slots; (2) develop and execute a mentorship program for such home-based child care providers; (3) plan, staff and execute in-person and virtual recruitment events for new home-based child care providers in locations in the state in need of child care slots; (4) develop informational materials that assist home-based child care providers with marketing, advertising and parental outreach; (5) provide a software platform, including customizable dashboards, to assist home-based

child care providers with marketing, enrollment, family communication, billing and expense reporting; and (6) make available to home-based child care providers coaching and training, including in-person group training sessions, on-site coaching visits, community forums and events: And provided further, That the above agency shall require any private entity making a proposal to provide evidence that such entity is providing a similar service in at least three other states: And provided further, That as used in this section, “home-based child care provider” means an individual who has control or custody of one or more children under 16 years of age, unattended by a parent or guardian, for the purpose of providing food or lodging, or both.

Increasing access to child care is one of my biggest priorities as Governor. To truly address this issue, we need everyone’s expertise at the table. This proviso limits the pool of organizations that could apply to operate this pilot program. An open, competitive bidding process should be used to ensure that these funds are effective in supporting aspiring child care providers.

**Kansas Department of Commerce—Air Development Fund**

- The portion of Sec. 68(c) that reads as follows has been line-item vetoed:

Kansas air service development incentive program fund.....No limit  
Provided, That all expenditures from the Kansas air service development incentive program fund shall be to support commercial service airports in Kansas: Provided further, That the department of commerce shall establish requirements for the program, taking into consideration: (1) Recent or imminent regional economic development opportunities, including, but not limited to, new business entering the market area or business growth in the market area; (2) viable air service opportunities, including, but not limited to, airline support service or market data support service; (3) air service routes serving a market area that meets the needs of such economic development opportunities, including, but not limited to, routes establishing a pipeline to areas with workforce talent or serving a customer base or main business function; and (4) local match requirements, including, but not limited to, opportunities to use state or local moneys to leverage federal air service development grant funds: And provided further, That local entities representing commercial service airports may apply for grants from such fund: And provided further, That the department of commerce shall form a selection committee to evaluate such applications: And provided further, That not more than \$1,000,000 shall be awarded for a single commercial service airport: And provided further, That all grant moneys awarded to a local entity shall be deposited in an interest-bearing escrow

account: And provided further, That, when awarded a grant, such local entity shall execute a minimum revenue guarantee (MRG) agreement with an airline: And provided further, That such MRG agreement shall describe the thresholds that trigger drawdowns of grant moneys: And provided further, That the department of commerce shall verify all expenses before authorizing any drawdown of grant moneys from such escrow account.

- Sec. 68(m) has been line-item vetoed in its entirety.

This program was not requested by the Department of Commerce or vetted by the agency. Given the ongoing debate in the Legislature regarding tax relief and the potential long-term fiscal impact of proposed tax policy, it is difficult to justify another expenditure from the State Highway Fund. We've closed the Bank of KDOT, and I do not want to risk backtracking on that progress.

#### **Kansas Department of Aging and Disability Services—Mental Health Intervention Team Pilot**

- The portion of Sec. 83(a) that reads as follows has been line-item vetoed:

Provided, That expenditures shall be made by the above agency from such account during fiscal year 2025 to establish the mental health intervention team program: Provided further, That such program shall be a continuation of the mental health intervention team pilot program first established pursuant to section 1 of chapter 57 of the 2018 Session Laws of Kansas and K.S.A. 72-9943, and amendments thereto, and continued and expanded through subsequent appropriation acts of the legislature: And provided further, That the purposes of the mental health intervention team program are to: Provide greater access to behavioral health services for students enrolled in kindergarten or any of the grades one through 12 and establish a coherent structure between school districts and mental health intervention team providers to optimize scarce behavioral health resources and workforce; identify students, communicate with families and link students and their families to the statewide behavioral health systems and resources within the network of mental health intervention team providers; alleviate the shortage of staff with specialized degrees or training such as school counselors, psychologists and social workers and reduce the competition for such staff between school districts and other private and governmental service providers to provide broader-based and collaborative services to students, especially in rural districts that do not have enough students to justify a full-time staff position; provide and coordinate mental health services to students throughout the calendar year, not only during school hours over

nine months of the school year; and reduce barriers that families experience to access mental health services and maintain consistency for a child to attend recurring sessions and coordination between the child's classroom schedule and the provision of such services: And provided further, That the program shall focus on the following students: Any student who has been adjudicated as a child in need of care and is in the custody of the secretary for children and families or has been referred for a families first program or family preservation program; and any other student who is in need of mental health support services: And provided further, That the secretary for aging and disability services shall appoint a mental health intervention team program manager and, within the limits of appropriations therefor, such additional staff as necessary to support such manager: And provided further, That the above agency shall oversee and implement the mental health intervention team program in accordance with the requirements of this proviso and the policies and procedures established by the above agency pursuant to this proviso: And provided further, That during fiscal year 2025, the board of education of a school district may apply to the above agency to establish or maintain a mental health intervention team program within such school district: And provided further, That the application shall be in such form and manner as the above agency requires and submitted at a time determined and specified by such agency: And provided further, That each application submitted by a school district shall specify the mental health intervention team provider that the school intends to coordinate with to provide school-based services to students who need assistance during the applicable school year: And provided further, That the school district shall provide notice to the mental health intervention team provider as soon as they are able of their intent to partner for the following school year: And provided further, That the above agency shall establish an application review committee that shall include representatives from mental health intervention team providers and the department of education: And provided further, That if a school district and mental health intervention team provider are approved to establish or maintain a mental health intervention team program, the school district shall enter into a memorandum of understanding with a partnering mental health intervention team provider: And provided further, That if the school district chooses to partner with more than one mental health intervention team provider, the school district shall enter into a separate memorandum of understanding with each such mental health intervention team provider: And provided further, That the above agency may establish requirements for a memorandum of understanding, including contractual

provisions that are required to be included in each memorandum of understanding and that are optional and subject to agreement between the school district and the mental health intervention team provider: And provided further, That each memorandum of understanding shall be submitted to the above agency for final approval: And provided further, That the above agency may authorize another category of provider other than a mental health intervention team provider to serve as a partnering provider under the mental health intervention team program pursuant to this proviso: And provided further, That such category of provider shall provide the required services and otherwise meet the requirements of a partnering mental health intervention team provider under this proviso: And provided further, That if the above agency authorizes another category of provider other than a mental health intervention team provider, such agency shall provide notification of this decision to the mental health intervention team provider that provides services in that county: And provided further, That, subject to appropriations therefor, a school district and mental health intervention team provider that have been approved by the above agency to establish or maintain a mental health intervention team program shall be eligible to receive a mental health intervention team program grant and a mental health intervention team provider pass-through grant: Provided, however, That the amount of a school district's mental health intervention team program grant shall be determined in each school year by calculating the total amount of the salary and fringe benefits paid by the school district to each school liaison: And provided further, That the amount of a school district's mental health intervention team provider pass-through grant shall be an amount equal to 50% of the amount of the school district's mental health intervention team grant: And provided further, That moneys provided to a school district for the mental health intervention team provider pass-through grant shall be paid to any mental health intervention team provider that partners with the school district: And provided further, That if the amount of appropriations are insufficient to pay in full the amount of all grants school districts are entitled to receive for the school year, the above agency shall prorate the amount appropriated among all districts: And provided further, That the above agency shall be responsible for the allocation and distribution of grants in accordance with appropriation acts: And provided further, That the above agency may make grant payments in installments and may provide for payments in advance or by way of reimbursement and may make any necessary adjustments for any overpayment to a school district: And provided further, That the above agency shall not award any grant to a school district unless

such district has entered into a memorandum of understanding with a partnering mental health intervention team provider in accordance with this proviso: And provided further, That any remaining appropriations that were not allocated to the mental health intervention team program shall provide funding in the form of grants from the above agency to the association of mental health intervention team providers of Kansas to fund training for school districts participating in the mental health intervention team program pursuant to this proviso: And provided further, That the above agency shall seek advice from mental health intervention team providers prior to awarding any grant under this subsection: And provided further, That the above agency may waive the requirement that a school district employ a school liaison and may instead authorize a mental health intervention team provider that partners with the school district to employ a school liaison: And provided further, That such waiver shall only be granted by the above agency in limited circumstances: And provided further, That a school district that is granted a waiver pursuant to this proviso shall continue to be eligible to receive the mental health intervention team program grant and the mental health intervention team provider pass-through grant authorized pursuant to this proviso: And provided further, That the amount of the mental health intervention team program grant shall be determined in the same manner as provided under this proviso as though the school liaison was employed by such school district: And provided further, That upon receipt of any moneys awarded pursuant to the mental health intervention team program grant to any such school district, the school district shall direct payment of such amount to the mental health intervention team provider that employs the school liaison: And provided further, That on or before January 13, 2025, the above agency shall prepare and submit a report on the mental health intervention team program for the preceding school year to the house of representatives standing committees on appropriations, social services budget and health and human services, or their successor committees, and the senate standing committees on ways and means, ways and means subcommittee on human services and public health and welfare, or their successor committees: And provided further, That such report shall provide a summary of the program, including, but not limited to, the school districts that applied to participate or continued participating under the program, the mental health intervention team providers, the grant amount each such school district received and the payments made by school districts from the mental health intervention team program fund of each school district: And provided further, That the staff required for the establishment and maintenance of a mental

health intervention team program shall include a combination of one or more behavioral health liaisons employed by the school district and one or more case managers and therapists licensed by the behavioral sciences regulatory board who are employed by the partnering mental health intervention team provider: And provided further, That all staff working together under a school district's program shall be known as the mental health intervention team of the school district: And provided further, That the school district and the mental health intervention team provider shall cooperate and work together to identify needs specific to the students in the school district, and the families of such students and shall develop an action plan to implement a school-based program that is tailored to such needs: And provided further, That a school district that participates in the program shall employ one or more school liaisons who will help students in need and coordinate services between the school district, the student, the student's family and the mental health intervention team provider: And provided further, That a school liaison shall have a bachelor's degree in any field of study: And provided further, That a school liaison's roles and responsibilities include, but are not limited to: Identifying appropriate student referrals for the team to engage with; act as a liaison between the school district and the mental health intervention team provider and be the primary point of contact for communications between the school district and the mental health intervention team provider; assist with mental health intervention team provider staff understanding of the school district's system and procedures including the school calendar, professional development, drills and crisis plan protocols; triage prospective student referrals and help decide how to prioritize interventions; help the mental health intervention team provider and other school personnel understand the roles and responsibilities of the mental health intervention team; facilitate communications and connections between families of identified students and the mental health intervention team provider's staff; coordinate a student's treatment schedule with building administrators and classroom teachers, to optimize clinical therapist's productivity; troubleshoot problems that arise and work with the mental health intervention team provider to resolve such problems; track and compile outcomes to monitor the effectiveness of the program; maintain and update the department of education mental health intervention team database as directed by the above agency and required by this section; follow up with child welfare contacts if a student has moved schools to get the child's educational history; be an active part of the school intervention team and relay information back to mental health intervention team provider staff, including stu-



dent observations, intervention feedback from teachers, communications with family and other relevant information; work with school administration to identify and provide confidential space for a mental health intervention team provider therapist; assist in planning continuity of care through summer services; and submit an annual report to the above agency on how the liaison complied with the required roles and responsibilities: And provided further, That within the scope of employment by a school district, an individual employed as a school liaison shall primarily perform roles and responsibilities that are related to the school liaison position as described in this section: And provided further, That once the initial referral has been completed for a student, all relevant information shall be entered into the database within 14 calendar days: And provided further, That a mental health intervention team provider that partners with a school district shall employ one or more therapists licensed by the behavioral sciences regulatory board who will collaborate with the school district to assist students in need and provide services to such students under the program: And provided further, That a therapist's roles and responsibilities under the program include, but are not limited to: Assist the school liaison with the identification of appropriate student referrals to the program; triage student referrals with the school liaison to prioritize treatment interventions for identified students; work with the school liaison to connect with families or child welfare contacts to obtain consent to commence treatment; conduct a clinical assessment of the identified student and make appropriate treatment recommendations; engage with the student, family or child welfare contacts in clinical interventions as identified on the treatment plan and provide individual and family therapy; administer scales or tests to detect areas of concern with depression, anxiety, self-harm or other areas as identified; make referrals to other treatment modalities as appropriate; communicate educationally appropriate information to the school liaison, such as interventions and strategies for use by classroom and school staff; gather outcome data to monitor the effectiveness of the program; coordinate with the case manager to identify ways to support the student and family; provide therapy services as determined by the students' treatment plan; and maintain the treatment plan and necessary treatment protocols required by the mental health intervention team provider: And provided further, That a mental health intervention team provider that partners with a school district shall employ one or more case managers who will collaborate with the school district to assist students in need and to coordinate services under the program: And provided further, That a case manager's roles and responsibilities under the program include, but are



not limited to: Work with the school liaison and clinical therapist to identify students and triage priorities for treatment; provide outreach to students, families and child welfare contacts to help engage in treatment; participate in the treatment planning process; communicate with the school liaison and other school district personnel about student needs, interventions and progress; help maintain communication between all entities, including the family, student, school, clinical therapist, child welfare contacts and the community; maintain the treatment plan and necessary treatment protocols required by the mental health intervention team provider; make referrals to appropriate community resources; help reconnect students and families when they are not following through with the treatment process; help families negotiate barriers to treatment; and engage with the student in the classroom, the home or the community to help build skills wherever needed: And provided further, That each school district that receives moneys for the mental health intervention team program grant or the mental health intervention team provider pass-through grant awarded pursuant to this proviso shall credit the moneys to a mental health intervention team program fund created by such school district: And provided further, That moneys in such fund shall be used by a school district to: Pay for the expenditures that are attributable to the salary and fringe benefits of any school liaison employed by the school district pursuant to the mental health intervention team program; and provide payment to each partnering mental health intervention team provider in an amount equal to the mental health intervention team provider pass-through grant received by the school district: And provided further, That the school district shall keep separate accounting records for the school liaison expenditures and the pass-through grants to mental health intervention team providers: And provided further, That the above agency shall publish on its website an aggregated report of outcomes achieved, numbers served and associated information by the mental health intervention team program: And provided further, That the above agency shall establish a hotline that individuals receiving services from the mental health intervention team program may access outside of the hours that such individuals are receiving services: And provided further, That such hotline shall be established for the purposes of providing information sharing and communications regarding crisis coordination and emergency response services: And provided further, That as used in this proviso: (1) "Mental health intervention team provider" means a center organized pursuant to article 40 of chapter 19 of the Kansas Statutes Annotated, and amendments thereto, a mental health clinic organized pursuant to

article 2 of chapter 65 of the Kansas Statutes Annotated, and amendments thereto, or a federally qualified health center as defined by section 1905(l)(2)(B) of the federal social security act: And provided further, That “mental health intervention team provider” includes other provider categories as authorized by the above agency to serve as a partnering provider under the mental health intervention team program pursuant to this proviso: And provided further, That a provider under this proviso shall provide services, including: Support for students available 24 hours a day, seven days a week; person-centered treatment planning; and outpatient mental health services; and (2) “school district” means a school district as defined in K.S.A. 72-5132, and amendments thereto, or “qualified school” as defined in K.S.A. 72-4352, and amendments thereto.

The Mental Health Intervention Team Pilot Program must be codified into statute. By continuing to administer this program through budget proviso, we limit the impact it can have on the health and well-being of Kansas students. While I appreciate the Legislature’s work to allow various mental health providers to participate in the program, other changes to this program threaten the availability of services to students who currently have access to them in our public schools. This proviso would change the contours of the program by requiring school districts to cover 50% of the costs. Under the current program, districts must provide a 25% match to the grant they receive from the state. School districts utilizing the pilot program have stated that the changes contained in this proviso will require them to scale back or end their participation, creating the possibility that students who are currently receiving services will lose access to this program. Additionally, this proviso opens the program to additional school districts and private schools without providing any additional funds to accommodate their entrance into the program. This will create an untenable situation where the Kansas Department of Aging and Disability Services will be forced to choose which districts can participate, given the limited funding. If we want to end this pilot program and open it up to all districts, we cannot do so without providing adequate funding to allow for universal participation. The Legislature should work next session to codify this program into statute and provide enough funding for all interested public school districts to participate.

#### **Kansas Department for Aging and Disability Services—Limiting Provider Input for Behavioral Health Services**

- Sec. 83(w) has been line-item vetoed in its entirety.

The convening of workgroups may sometimes be imperative for decision-makers to fully understand the risks and benefits of any new program. However, opening Medicaid rehabilitation codes for other provid-

er types does not require this step, as it will only lead to more provider options for Kansans in need—which is a positive. This proviso appears harmless, but it is another attempt at limiting the types of entities that can provide behavioral health services in Kansas.

**Kansas Department for Aging and Disability Services—Changes to Targeted Case Management**

- Sec. 83(aa) has been line-item vetoed in its entirety.

The funding restriction in this proviso would hinder the Kansas Department for Aging and Disability Services from creating any improvements to targeted case management services for the Intellectual and Developmental Disabilities (I/DD) waiver. Further, it would invite unintended consequences such as impeding the approval of the Community Supports waiver by the federal government, which is a critical step in addressing the waitlist for services on the I/DD waiver.

**Kansas Department for Aging and Disability Services—Physical Disability and I/DD Waiver**

- Sec. 83 (dd) and Sec. 83(ee) have been line-item vetoed in their entirety.

I agree that the growing waitlists for the Intellectual and Developmental Disability (I/DD) and Physical Disability (PD) waivers are alarming and require an immediate solution so that the most vulnerable Kansans may access the services they need to live life to their full potential. However, the well-intentioned proposed statutory caps in these provisos would lead to unintended consequences for the very people it was meant to serve. By instituting a cap on the number on the waitlists, the agency will be unable to maintain reserve capacity intended for specialty populations such as children coming into DCF custody, Home and Community Based Service (HCBS) institutional transitions, and crisis emergency exemptions. I do not believe the Legislature intends to eliminate these avenues of entry for the PD or I/DD waivers.

In addition, continually adding slots to these waivers haphazardly or thoughtlessly capping the waitlist number will not be sufficient or sustainable unless provider capacity is also addressed. This is why I proposed an additional 500 slots for the I/DD and PD waivers in the budget because it is plausible, given our state's current provider capabilities. As decision-makers, it is imperative that we craft solutions that balance the needs of the waiver participants while considering the limitations of our current workforce.

**Department for Children and Families—Competitive Grant Funding**

- The portion of Sec. 86(a) that reads as follows has been line-item vetoed.

Provided further, That expenditures shall be made from the youth services aid and assistance account in an amount of not to exceed \$250,000 for funding for keys for networking, inc., to provide the iGRAD program for use among Kansas foster care children: And provided further, That the above agency and keys for networking, inc., shall submit a status report to the senate committee on ways and means human services subcommittee and the house of representatives social services budget committee prior to January 31, 2025, detailing the iGRAD program's use among Kansas foster care children.

While I support creating more resources available to children in foster care, the funding in this section of the proviso is allocated towards one specific entity. By doing so, the Legislature is creating an uneven playing field for those interested in providing services, supports, and capabilities for children in need of care. This funding opportunity should be available to all potential providers through a competitive bidding process.

**Department for Children and Families—Impermissible Use of TANF funds**

- The portion of Sec. 86(b) that reads as follows has been line-item vetoed:

Provided further, That expenditures shall be made by the above agency for fiscal year 2025 from the temporary assistance to needy families – federal fund for a matching funds grant with a charitable organization exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code to provide toiletry kits for public elementary or secondary schools in an amount not to exceed \$1,800,000.

While well-intentioned, the initiative outlined in this proviso is not a permissible use of federal funds from the Temporary Assistance for Needy Families (TANF) program. I encourage the Legislature to work with the agency to identify a more appropriate avenue to fund this initiative through existing resources.

**Kansas State University—Jet**

- The portion of Sec. 100(a) that reads as follows has been line-item vetoed:

Kansas state university college of aviation jet .....\$1,200,000

Provided further, That expenditures shall be made from this account for fiscal year 2025 for the shared lease or ownership, insurance, maintenance and operations of a jet-type aircraft for student training purposes.

This item was not requested by the Kansas Board of Regents and did not go through the normal vetting process. While the intent of this proposal is admirable, covering the student cost of a university purchase, it

should've gone through the regular funding process to ensure that the purchase is appropriate and will serve the university's goals of providing its students additional educational opportunities.

**Kansas State University—Central Immersive Training Hub**

- The portion of Sec. 100(a) that reads as follows has been line-item vetoed:

Central immersive training hub .....\$3,950,000

Provided, That all expenditures shall be made by the above agency from the central immersive training hub account for the central immersive training hub at the Kansas State University Salina campus.

This item was requested by the Kansas Board of Regents at a funding level of \$2 million. It is unclear why the Legislature chose to double the funding for this initiative. I encourage the Legislature and the university to work together to determine the appropriate funding amount for this program and return with a new plan.

**Emporia State University—Emporia State Model Investment Account**

- The portion of Sec. 106(a) that reads as follows has been line-item vetoed:

Emporia state model investment account  
(379-00-1000-0400).....\$9,000,000

The budget makes a historic investment in higher education and Emporia State University (ESU). In last year's budget, I approved initial funding for ESU's model investment. In this year's budget, I am approving regional stabilization funding that will increase support for all our regional universities. Funding for this line-item was not requested by Emporia State University and was not included in the budget request presented by the Kansas Board of Regents.

**University of Kansas Medical Center—Residency Funding**

- The portion of Sec. 112(a) that reads as follows has been line-item vetoed:

KUMC Wichita residency program .....\$750,000

Provided, That expenditures shall be made by the above agency from such account to the department of family and community medicine of the university of Kansas school of medicine Wichita, for use in the Smoky Hill family medicine residency program, Wesley family medicine residency program and Ascension Via Christi family medicine residency program.

Programs like this one that create a workforce pipeline to keep physicians in Kansas are important. However, this proposal was not considered

through the normal vetting process and was not requested by the Kansas Board of Regents, which are important considerations when evaluating funding that is likely to establish an expectation of ongoing support. Further study should be done to ensure this funding is appropriate and will have sufficient statewide impact.

**Kansas Board of Regents—Osteopathic Service Scholarship**

- The portion of Sec. 116(a) that reads as follows has been line-item vetoed:

Osteopathic service scholarship.....\$2,200,000

This funding was not requested by the Kansas Board of Regents nor considered alongside their other budget requests. Further review should be done to ensure that scholarships are also provided for students pursuing careers that encompass other professions within the medical field.

**Kansas Board of Regents—Kansas Promise Scholarship and Kansas Comprehensive Grant**

- Sec. 116(h) has been line-item vetoed in its entirety.

Changes to the eligibility and usage of these scholarship opportunities should be enacted through the normal legislative process, not through a last-minute budget proviso that never received a formal hearing by any legislative committee. I am also concerned about the precedent that would be set by providing state funding to for-profit private institutions that are not accountable to the state or taxpayers.

**Adjutant General's Department—Shooting Team Grants**

- The portion of Sec.121(a) that reads as follows has been line-item vetoed:

Shooting team grants .....\$50,000

Provided, That expenditures shall be made from the shooting team grants account for the adjutant general to provide grants to shooting teams from the Kansas air national guard or the Kansas army national guard for ammunition, equipment and travel expenses for marksmanship matches: Provided further, That an eligible team shall have participated in: (1) The 2024 adjutant general's combat marksmanship match; and (2) a national guard marksmanship regional or national competition: And provided further, That upon application from eligible teams, at least one grant shall be awarded to a Kansas air national guard team and at least one grant shall be awarded to a Kansas army national guard team: Provided, however, That, if no team from one branch of the Kansas national guard meets the requirements of this proviso, the adjutant general may award all grants to teams from the other branch of Kansas national guard that meet such requirements: And provided, however, That

the adjutant general shall not award a single team all moneys in the shooting team grants account.

This funding was not requested by the Adjutant General nor considered alongside the agency's other budget requests. While this funding request may represent a need for the agency, it should be considered through the regular process along with the agency's other requests rather than added to the budget without the Adjutant General's input.

**Kansas Highway Patrol—Salina Campus Reconfiguration**

- Sec. 124 has been line-item vetoed in its entirety.

This funding will divide the operations of the Kansas Highway Patrol (KHP) across two separate campuses in Salina. We need to invest in KHP's Salina operations to provide a better environment for law enforcement recruitment and training and to improve KHP's central dispatch facilities—vital elements of our state's public safety infrastructure. This proposal was not brought forward by the agency or considered through the normal agency budget process.

If it is the Legislature's intent to move elements of KHP's operation off its current campus, a more comprehensive study must be conducted to ensure that we are investing these funds in a responsible manner that is part of a larger strategic plan. I am concerned that moving some functions off the current KHP campus and retaining others will harm law enforcement readiness and incur a greater cost to the state down the line.

Laura Kelly, *Governor*

Dated April 24, 2024.

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## House Substitute for SENATE BILL No. 271

AN ACT concerning infrastructure; relating to drone technology; prohibiting the acquisition of critical components of drone technology from countries of concern; relating to state contracts; prohibiting state-level agencies from procuring final or finished goods or services from a foreign principal.

*Message to the Legislature of the State of Kansas*

Senate Bill 271 restricts the purchase of drone technology and “critical components” – including replacement parts – from countries of concern by government agencies and law enforcement entities. While the legislation is well-intentioned, it uses overly broad definitions, which will end up placing significant burdens on these government consumers, including law enforcement organizations that depend on drone technology to provide essential services and keep Kansans safe. The legislation requires these consumers to know what goes into each targeted item, down to the individual component, microchip, and processor.

There are, however, ways to achieve the goals of this legislation without placing undue burdens on agencies, local units of government, and law enforcement through avenues like the regular procurement process. This work is underway and will address the underlying concerns of this bill.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto House Substitute for Senate Bill 271.

Laura Kelly, *Governor*

Dated April 24, 2024.

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## SENATE BILL No. 473

AN ACT concerning crimes, punishment and criminal procedure; relating to the Kansas code of criminal procedure; authorizing a notice to appear that meets certain requirements to serve as a lawful complaint; requiring a minimum appearance bond premium in district court; providing reasons for suspending or terminating authorization of a compensated surety; authorizing the chief judge of a judicial district to require a compensated surety to submit to a state and national criminal history record check; amending K.S.A. 22-2202, 22-2408 and 22-2809b and repealing the existing sections.

*Message to the Legislature of the State of Kansas*

While I support the goal of reforming our criminal justice system in relation to pre-trial release, Senate Bill 473 establishes a minimum amount a person must pay a bail bonding company to be released from jail, regardless of the type or severity of their crime. This requires bond companies charge an appearance bond premium of a minimum of 10% of the face amount of the appearance bond, of which half must be received before posting a bond. After thorough review, I am concerned of the impact that this will have on low income, non-violent offenders' ability to be released and return to their families and jobs.

"The Kansas Judicial Branch Pretrial Justice Task Force reviewed these issues extensively and made important recommendations. One of those recommendations is contained in this bill. While I support that component, the remaining provisions of this bill need further refinement.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto Senate Bill 473.

Laura Kelly, *Governor*

Dated April 24, 2024.

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## Senate Substitute for HOUSE BILL No. 2036

AN ACT concerning taxation; relating to income tax; modifying tax rates for individuals; eliminating the income limit to qualify for a subtraction modification for social security income; increasing the Kansas standard deduction and the Kansas personal exemption; relating to privilege tax; decreasing the normal tax rate; relating to property tax; increasing the extent of exemption for residential property from the statewide school levy; decreasing the rate of ad valorem tax imposed by a school district; abolishing the local ad valorem tax reduction fund and the county and city revenue sharing fund and providing for certain transfers to the state school district finance fund; relating to sales and compensating use tax; reducing the state rate of tax on sales of food and food ingredients; modifying the percent credited to the state highway fund from revenue collected; amending K.S.A. 65-163j, 65-3306, 65-3327, 75-2556, 79-1107, 79-1108 and 79-1479 and K.S.A. 2023 Supp. 72-5142, 74-8768, 79-201x, 79-2988, 79-32,110, 79-32,117, 79-32,119, 79-32,121, 79-3603, 79-3603d, 79-3620, 79-3703 and 79-3710 and repealing the existing sections; also repealing K.S.A. 19-2694, 79-2960, 79-2961, 79-2962, 79-2965, 79-2966 and 79-2967 and K.S.A. 2023 Supp. 79-2959 and 79-2964.

*Message to the Legislature of the State of Kansas*

While I appreciate the bipartisan effort that went into this tax cut package and support many of the provisions included, I cannot sign into law a bill that jeopardizes our state's future fiscal stability.

I have said repeatedly that I will do everything in my power to prevent our state from the fiscal mismanagement of the previous administration. Since becoming governor, my administration has been laser-focused on getting us back on track, so we don't go back to the days of four-day school weeks, crumbling roads and bridges, and crippling debt. This bill is too expensive and risks reversing the progress we've made.

When working on any fiscal package, including tax cuts, legislators must consider the legislation's affordability beyond their next election. The total fiscal impact of tax relief should stay within the tax plan I released with this veto. I encourage legislators to send me a tax package that gives Kansans the relief they desperately need while not putting the state on the path to bankruptcy.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto Senate Substitute for House Bill 2036.

Laura Kelly, Governor

Dated April 24, 2024.

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## HOUSE BILL No. 2098

AN ACT concerning sales and compensating use tax; relating to motor vehicles; providing for a deduction for calculating tax owed when selling a motor vehicle that is purchased within 120 days of the sale of another vehicle; providing an exemption for certain purchases by disabled veterans of the armed forces of the United States; excluding manufacturers' coupons from the sales or selling price; providing exemptions for custom meat processing services, purchases for the construction or repair of buildings used for human habitation by the Kansas state school for the blind and the Kansas state school for the deaf, certain purchases by doorstep inc., exploration place, inc., Kansas children's discovery center, inc. and the Kansas fairgrounds foundation; providing for a sales tax exemption for sales of property and services used in the provision of communications services; amending K.S.A. 12-199 and K.S.A. 2023 Supp. 79-3602 and 79-3606 and repealing the existing sections; also repealing K.S.A. 2023 Supp. 79-3602c.

*Message to the Legislature of the State of Kansas*

The intent of House Bill 2098 is on the right track to provide Kansans with sales tax relief.

However, the impact these tax cuts would have on the State General Fund cannot be realized without knowing the total cost of all tax bills, including a fair, sustainable, and fiscally responsible tax relief package.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto House Bill 2098.

Laura Kelly, *Governor*

Dated April 24, 2024.

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## House Substitute for SENATE BILL No. 172

AN ACT concerning real property; relating to certain lands and military installations; creating the Kansas land and military installation protection act; prohibiting foreign principals from countries of concern from holding any interest in certain real property in this state; authorizing the fusion center oversight board to adopt rules and regulations to add or remove federally designated foreign terrorist organizations from the definition of country of concern; prohibiting foreign principals from countries of concern from receiving any economic development program benefits; amending K.S.A. 2023 Supp. 60-4104 and 60-4106 and repealing the existing sections.

*Message to the Legislature of the State of Kansas*

While I agree that it is important for our state to implement stronger protections against foreign adversaries, this legislation contains multiple provisions that are likely unconstitutional and cause unintended consequences.

Many of the provisions in House Substitute for Senate Bill 172 are overly broad and not narrowly tailored to enhance our state's security while limiting the disruption of legitimate investment and business relationships. Additionally, the retroactive nature of this legislation raises further serious constitutional concerns. I am not willing to sign a bill that has the potential to hurt the state's future prosperity and economic development.

If the Legislature is serious about protecting Kansans from foreign adversaries, it should consider more narrow, forward-looking proposals that are focused on bad actors while ensuring legitimate business relationships with potential trading partners and small businesses are not impacted.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto House Substitute for Senate Bill 172.

Laura Kelly, *Governor*

Dated May 10, 2024.

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## House Substitute for Substitute for SENATE BILL No. 232

AN ACT concerning children and families; relating to orders of child support; providing for child support for unborn children from the date of conception; amending K.S.A. 20-165, 23-2205 and 23-3001 and repealing the existing sections.

*Message to the Legislature of the State of Kansas*

This divisive legislation has broad and sweeping implications that undermine the will of the majority of Kansans who voted overwhelmingly in 2022 to protect the constitutional rights of women to make decisions about pregnancy. This is another blatant attempt by extreme politicians in the Legislature to take more control over women and their families' personal, private medical decisions.

Kansans already made it very clear that they don't want lawmakers involved in personal matters. It's time we listen to them. As I have said before, I refuse to sign legislation that goes against the will of the majority of Kansans who voted on August 2, 2022.

Therefore, under Article 2, Section 14(a) of the Constitution, I hereby veto House Substitute for Substitute for Senate Bill 232.

Laura Kelly, *Governor*

Dated May 10, 2024.

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## House Substitute for SENATE BILL 387

AN ACT concerning education; making and concerning appropriations for the fiscal years ending June 30, 2024, June 30, 2025, and June 30, 2026, for the state department of education; establishing the education funding task force and requiring such task force to review and make recommendations regarding the state's school finance system prior to the expiration of the Kansas school equity and enhancement act; abolishing the special education and related services funding task force; revising the special education state aid statewide excess costs calculation; requiring the state board of education to determine excess costs for each school district; requiring the state board of education to establish a special education state aid equalization distribution method and to distribute certain amounts of special education state aid pursuant to such method; requiring each school district to transfer the amount attributable to the special education and related services weighting from the supplemental general fund to the school district's special education fund; establishing a pilot program in school years 2024-2025 and 2025-2026 to require certain school districts to submit annually to the state board of education an at-risk student accountability plan and to measure and show academic improvement in certain student cohort groups; requiring all school districts to participate in such program commencing in school year 2026-2027; holding school districts accountable to meeting the student cohort group improvement goals; revising requirements relating to school district at-risk education fund expenditures; prohibiting the state board of education from substantially revising curriculum standards in English language arts and mathematics until 75% of all students achieve a certain academic proficiency level; requiring school districts to give enrollment priority to students who reside in Kansas over students who do not reside in the state except under certain circumstances; authorizing certain nonresident students to continue enrollment in a school district of nonresidence; authorizing a school district to deem nonresident students as not in good standing prior to enrollment and an appeal process for students who are denied enrollment pursuant to such action; requiring school district student transfer policy revisions to be published on the school district's website; exempting virtual schools from open enrollment requirements; limiting the legislative option to purchase school district buildings and authorizing the legislative coordinating council to deny the legislative option when the legislature is not in session; prohibiting school districts from refusing to convey a building or property solely because the buyer or lessee may use or intends to use the building or property for nonpublic school purposes; establishing requirements for the determination of virtual school state aid for certain students who are funded on a per credit hour basis; requiring virtual school state aid be determined using full-time equivalent enrollment; authorizing students enrolled in a virtual school to participate in activities regulated by the Kansas state high school activities association; amending K.S.A. 72-3422 and 72-5143 and K.S.A. 2023 Supp. 72-1439, 72-3123, 72-3124, 72-3126, 72-3127, 72-3216, 72-3715, 72-5153, 72-5170, 72-5193 and 72-7121 and repealing the existing sections; also repealing K.S.A. 2023 Supp. 72-3442.

*Message to the Legislature of the State of Kansas*

It's always been my highest priority to ensure our students have the resources needed to be successful inside and outside the classroom and that we're preparing the next generation of Kansans to contribute to our growing economy and ever-changing workforce. For far too long, our state was failing at this endeavor because we failed to invest in our schools and students appropriately. Instead, students were subjected to four-day school weeks and crowded classrooms, preventing them from receiving the educational experience they deserved and are constitutionally entitled to.

Over the last six years, I've worked with the Legislature to fix a severely underfunded K-12 education system that lacked the resources needed to effectively prepare students for lifelong success. When I became Governor, my first order of business was to end the cycle of school finance litigation caused by years of underfunding. Reckless leadership and mismanagement of the state's finances made it impossible for the state to adequately fund our schools. Since then, we've seen how investment in our education system pays significant dividends for our entire state. Students now have more opportunities than ever to explore their educational and professional interests. Our commitment to fully funding public education better supports teachers, paraprofessionals, and administrators. More than anything, our increased investment has paid off as student test scores continue to increase across multiple measures.

House Substitute for Senate Bill 387 represents a continued commitment to our students and our schools. This bill fully funds public education for a sixth consecutive year, providing additional funding for the BASE State Aid in accordance with the *Gannon* mandate. Additionally, this bill provides \$75 million in new special education funding, enacting the first year of a phased-in approach for the state to meet its statutory obligation to fully fund special education. This funding will provide critical support to districts that have been shouldering the burden of the state's decade-long failure to meet its statutory obligation and ultimately its promise to the next generation of Kansans. With these additional funds, districts will be able to properly invest in special education educators and better support students with Individualized Education Plans. Investing in special education serves all students as it reduces the amount of general education funds that must be transferred to cover special education costs. This means districts can now consider increasing teacher salaries, expanding career and technical education opportunities, and supporting enhanced literacy instruction. While this funding is a critical first step, it is just a first step. We must continue to increase special education funding in future years. I appreciate the Legislature's willingness to collaborate on this funding increase and look forward to their continued commitment to our special education students and educators.

I am proud to sign House Substitute for Senate Bill 387, continuing my deep commitment to fully funding our schools and supporting our students. This bill exemplifies how, when we work together, we can find solutions that improve the experiences of Kansas students, invest in our educators, and benefit the entire state.

Therefore, pursuant to Article 2, Section 14(b) of the Constitution of the State of Kansas, I hereby return House Substitute for Senate Bill 387 with my signature approving the bill, except for the item enumerated below.

**School Safety and Security Grants Proviso**

- The portion of Sec. 2(a) that reads as follows has been line-item vetoed:

*Provided*, That expenditures shall be made by the above agency from the school safety and security grants account for fiscal year 2025 for disbursements of grant moneys approved by the state board of education for the: (1) Acquisition of automated external defibrillators and routine maintenance of such devices; (2) purchase and installation of security cameras that are compatible with the firearm detection software specified in paragraph (3); and (3) notwithstanding the provisions of K.S.A. 72-1151, and amendments thereto, or any other statute, acquisition and implementation of firearm detection software that: (A) Can reduce the threat and impact of gun violence by providing a firearm detection software solution that integrates into existing security camera systems; (B) is designated as qualified anti-terrorism technology under the federal SAFETY act, 6 U.S.C. § 441 et seq.; (C) complies with industry standard information security frameworks, including ISO 27001 and SOC 2 type 2; (D) is managed through a constantly monitored operations center that is staffed by highly trained analysts to ensure rapid communication of possible threats to end users; (E) is developed in the United States without the use of any third-party or open-source data; (F) is protected by an awarded patent that includes a training database populated with frames of actual videos of firearms that were taken in relevant environments across diverse industries; (G) is utilized in at least 30 states with customers in the public and private sectors; (H) does not store, monetize or collect any biometric data or personally identifiable information; and (I) is able to detect three broad firearm classifications with a minimum of 300 subclassifications and has the ability to detect at least 2,000 permutations: *Provided further*, That all moneys expended for school safety and security grants for fiscal year 2025 shall be matched by the receiving school district on a \$1-for-\$1 basis from other moneys of the school district that may be used for such purpose: *And provided further*, That, notwithstanding the provisions of K.S.A. 75-3739, and amendments thereto, or any other statute, not less than 30 days following the effective date of this act, the above agency shall publish a list of the entities that provide firearm detection software that meets the requirements of paragraph (3).

The provision included in this section would significantly alter the current School Safety and Security Grant program—which currently provides critical financial support to schools improving their physical safety and employing school resource officers—into a no-bid contract by inserting requirements that eliminate nearly all potential competition. If enact-



ed, schools would not be able to use these funds to invest in other school safety efforts, like purchasing updated communications systems, hiring more security staff, and making investing in physical infrastructure. While the goal of this provision to provide schools with the opportunity to secure new weapon detection systems is laudable, districts should be provided with the flexibility to use these funds to address needs that are of utmost priority to student safety. Absent this provision being enacted into law, I urge the Kansas State Department of Education to allow these funds to be granted to districts for the purchase of automated external defibrillators and the other allowable uses that were previously approved for this program. We must continue to work together to ensure our students have a safe, conducive environment for their learning. To do that, we should not hamstring districts by limiting this funding opportunity to services provided by one company.

Laura Kelly, *Governor*

Dated May 15, 2024.

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House Substitute for SENATE BILL 37

AN ACT concerning taxation; relating to income tax; modifying tax rates for individuals; eliminating the income limit to qualify for a subtraction modification for social security income; increasing the Kansas standard deduction and the Kansas personal exemption; relating to privilege tax; decreasing the normal tax rate; relating to property tax; increasing the extent of exemption for residential property from the statewide school levy; decreasing the rate of ad valorem tax imposed by a school district; abolishing the local ad valorem tax reduction fund and the county and city revenue sharing fund and providing for certain transfers to the state school district finance fund; relating to sales and compensating use tax; reducing the state rate of tax on sales of food and food ingredients; modifying the percent credited to the state highway fund from revenue collected; amending K.S.A. 65-163j, 65-3306, 65-3327, 75-2556, 79-1107, 79-1108 and 79-1479 and K.S.A. 2023 Supp. 72-5142, 74-8768, 79-201x, 79-2988, 79-32,110, 79-32,117, 79-32,119, 79-32,121, 79-3603, 79-3603d, 79-3620, 79-3703 and 79-3710 and repealing the existing sections; also repealing K.S.A. 19-2694, 79-2960, 79-2961, 79-2962, 79-2965, 79-2966 and 79-2967 and K.S.A. 2023 Supp. 79-2959 and 79-2964.

*Message to the Legislature of the State of Kansas*

Kansans need responsible, comprehensive tax relief. As I said in my last veto statement of the Legislature's nearly identical tax bill, 'I cannot sign into law a bill that jeopardizes our state's future fiscal stability.'

I have given the Legislature several roadmaps to fiscally responsible tax cuts since January. Instead, they played political games with reckless tax policies, and I vetoed them. I said irresponsible tax policies would lead to a special session.

So here we are. While I applaud the spirit of bipartisanship, this tax cut package, passed at the 11th hour of the last day of the Legislative session, misses the mark. Its proposed cuts and the excessive spending by the Legislature endanger all the progress we've made in restoring services for Kansans, funding our public schools, and investing in our infrastructure.

Additionally, to favor a specific business, a tax abatement scheme was floated to put taxpayer dollars into that business' pocket at the expense of local government services. That's wrong. Taxpayer dollars should not be diverted to political donors under the guise of tax cuts.

Kansans expect us to map a responsible future because we have come a long way, together. Our financial ratings have been upgraded. We have paid down debt. We paid \$224 million for new projects in cash, saving Kansans \$90 million in interest that would have otherwise accumulated through bonds. Education is being funded. We went from zero to a reasonable rainy-day fund for the inevitable emergencies we will face. Kansas is being noticed for its sense of responsibility. Don't toss all that.

The lack of a fiscally responsible tax cut bill jeopardizes other tax policy passed before adjournment, such as legislation to support Kansas' film and digital media industry. The Legislature cannot overpromise tax cuts without considering the overall cost to the state for future years. We can-

not start with our expenses and then look at our income. Families and businesses do not budget like that; neither should Kansas.

Therefore, pursuant to Article 2, Section 14(a) of the Kansas Constitution, I hereby veto House Substitute for Senate Bill 37, House Bill 2096, and House Bill 2097.

Laura Kelly, *Governor*

Dated May 16, 2024.

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## HOUSE BILL No. 2096

AN ACT concerning taxation; relating to income tax; establishing the veterans' valor property tax relief act and providing for an income tax credit or refund for eligible individuals; increasing the tax credit amount for household and dependent care expenses; modifying the definition of household income and increasing the appraised value threshold for eligibility of seniors and disabled veterans related to increased property tax claims and citing the section as the homeowners' property tax freeze program; relating to property tax; providing a rebate for certain business property operated in competition with property owned or operated by a governmental entity; providing exemptions for certain personal property including watercraft, marine equipment, off-road vehicles, motorized bicycles and certain trailers; excluding internal revenue code section 1031 exchange transactions as indicators of fair market value; providing for certain exclusions from the prohibition of paying taxes under protest after a valuation notice appeal; providing four prior years' values on the annual valuation notice; amending K.S.A. 79-213, 79-503a, 79-32, 111c and 79-5501 and K.S.A. 2023 Supp. 79-1460, 79-2005 and 79-4508a and repealing the existing sections.

*Message to the Legislature of the State of Kansas*

Kansans need responsible, comprehensive tax relief. As I said in my last veto statement of the Legislature's nearly identical tax bill, 'I cannot sign into law a bill that jeopardizes our state's future fiscal stability.

I have given the Legislature several roadmaps to fiscally responsible tax cuts since January. Instead, they played political games with reckless tax policies, and I vetoed them. I said irresponsible tax policies would lead to a special session.

So here we are. While I applaud the spirit of bipartisanship, this tax cut package, passed at the 11th hour of the last day of the Legislative session, misses the mark. Its proposed cuts and the excessive spending by the Legislature endanger all the progress we've made in restoring services for Kansans, funding our public schools, and investing in our infrastructure.

Additionally, to favor a specific business, a tax abatement scheme was floated to put taxpayer dollars into that business' pocket at the expense of local government services. That's wrong. Taxpayer dollars should not be diverted to political donors under the guise of tax cuts.

Kansans expect us to map a responsible future because we have come a long way, together. Our financial ratings have been upgraded. We have paid down debt. We paid \$224 million for new projects in cash, saving Kansans \$90 million in interest that would have otherwise accumulated through bonds. Education is being funded. We went from zero to a reasonable rainy-day fund for the inevitable emergencies we will face. Kansas is being noticed for its sense of responsibility. Don't toss all that.

The lack of a fiscally responsible tax cut bill jeopardizes other tax policy passed before adjournment, such as legislation to support Kansas' film and digital media industry. The Legislature cannot overpromise tax cuts without considering the overall cost to the state for future years. We can-

not start with our expenses and then look at our income. Families and businesses do not budget like that; neither should Kansas.

Therefore, pursuant to Article 2, Section 14(a) of the Kansas Constitution, I hereby veto House Substitute for Senate Bill 37, House Bill 2096, and House Bill 2097.

Laura Kelly, *Governor*

Dated May 16, 2024.

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## HOUSE BILL No. 2097

AN ACT concerning taxation; enacting the Kansas film and digital media production development act; establishing an income tax credit and sales tax exemption program to be administered by the secretary of commerce for the purpose of developing film, video or digital production in Kansas; relating to income, privilege and premium tax credits; establishing a tax credit for employers that employ members of the Kansas army and air national guard and establishing an income tax credit for employees who are members thereof; requiring notices to be sent to inform such members of possible eligibility for the tax credit; relating to sales tax; providing a sales tax exemption for purchases by certain not-for-profit community theaters and purchases and sales made by the friends of cedar crest association; amending K.S.A. 2023 Supp. 79-3606 and repealing the existing section.

*Message to the Legislature of the State of Kansas*

Kansans need responsible, comprehensive tax relief. As I said in my last veto statement of the Legislature's nearly identical tax bill, 'I cannot sign into law a bill that jeopardizes our state's future fiscal stability.

I have given the Legislature several roadmaps to fiscally responsible tax cuts since January. Instead, they played political games with reckless tax policies, and I vetoed them. I said irresponsible tax policies would lead to a special session.

So here we are. While I applaud the spirit of bipartisanship, this tax cut package, passed at the 11th hour of the last day of the Legislative session, misses the mark. Its proposed cuts and the excessive spending by the Legislature endanger all the progress we've made in restoring services for Kansans, funding our public schools, and investing in our infrastructure.

Additionally, to favor a specific business, a tax abatement scheme was floated to put taxpayer dollars into that business' pocket at the expense of local government services. That's wrong. Taxpayer dollars should not be diverted to political donors under the guise of tax cuts.

Kansans expect us to map a responsible future because we have come a long way, together. Our financial ratings have been upgraded. We have paid down debt. We paid \$224 million for new projects in cash, saving Kansans \$90 million in interest that would have otherwise accumulated through bonds. Education is being funded. We went from zero to a reasonable rainy-day fund for the inevitable emergencies we will face. Kansas is being noticed for its sense of responsibility. Don't toss all that.

The lack of a fiscally responsible tax cut bill jeopardizes other tax policy passed before adjournment, such as legislation to support Kansas' film and digital media industry. The Legislature cannot overpromise tax cuts without considering the overall cost to the state for future years. We cannot start with our expenses and then look at our income. Families and businesses do not budget like that; neither should Kansas.

Therefore, pursuant to Article 2, Section 14(a) of the Kansas Constitution, I hereby veto House Substitute for Senate Bill 37, House Bill 2096, and House Bill 2097.

Laura Kelly, *Governor*

Dated May 16, 2024.

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## HOUSE BILL No. 2551

AN ACT making and concerning appropriations for the fiscal years ending June 30, 2024, June 30, 2025, June 30, 2026, June 30, 2027, and June 30, 2028, for state agencies; authorizing and directing payment of certain claims against the state; authorizing certain transfers, capital improvement projects and fees, imposing certain restrictions and limitations, and directing or authorizing certain receipts, disbursements, procedures and acts incidental to the foregoing; amending K.S.A. 2023 Supp. 82a-955, as amended by section 193 of 2024 Senate Bill No. 28, and repealing the existing section.

*Message to the Legislature of the State of Kansas*

I appreciate the Legislature's bipartisan work to craft House Bill 2551 which funds many important initiatives and services, including enhanced funding for essential human services programs, further investment in a new State regional psychiatric hospital in Sedgwick County, and new monies for essential programs at our institutions of higher education. The Omnibus budget also includes enhanced funding for water infrastructure projects, continuing my commitment to address our state's water resource needs in a meaningful way.

It's important to note that this bill significantly overspends my proposed Governor's Budget Amendments and provides for millions of dollars in ongoing spending at a time when the Legislature is considering tax relief proposals that would seriously decrease the annual revenues the state generates. Moving forward, I encourage the Legislature to be more fiscally responsible and thoughtful in crafting appropriations bills that carefully consider the impacts of ongoing funding decisions. While many of these appropriations are worthwhile and will provide important services to Kansas communities, we must be mindful of our state's long-term fiscal health. We do not want to overextend the state's resources.

I also encourage the Legislature to continue to put forth proposals that have been vetted and approved through the regular appropriations process. The transparency and public input afforded by the state budget process is imperative in ensuring that Kansan's tax dollars are used appropriately and effectively. Proposals added at the last-minute, without sufficient vetting, set a dangerous precedent for how state dollars should be used.

I look forward to continuing to work with the Legislature on bi-partisan, fiscally responsible budgets that provide Kansas communities the resources they need without risking opportunities for future investments.

Therefore, pursuant to Article 2, Section 14(b) of the Constitution of the State of Kansas, I hereby return House Bill 2551 with my signature approving the bill, except for the items enumerated below.

**Legislative Coordinating Council – Constituent Relationship Management Project Authority**

- The portion of Sec. 8(a) that reads as follows has been line-item vetoed:



*And provided further*, That such request for proposal and subsequent contract shall be issued by and managed by the legislative coordinating council: *And provided further*, That the legislative coordinating council shall ensure that all statewide elected officials shall have use of such constituent relationship management software service:

- The portion of Sec. 9(a) that reads as follows has been line-item vetoed:

*And provided further*, That the legislative coordinating council shall approve or reject a contract for such services, on or before August 31, 2024, with the expectation that the service, if approved, shall be implemented on or before December 1, 2024, for use by statewide elected officials:

I appreciate the Legislature’s willingness to appropriate funds for new Constituent Relationship Management software for statewide elected officials. This technology is an important tool in ensuring that Kansans can engage with their elected officials. However, it is not appropriate for the Legislature to manage the procurement process for a service that will be used by the Executive branch. Vetoing these provisions will allow the offices of statewide officials to directly manage the procurement process and work with their selected vendor to implement this new software.

**Attorney General– Additional FTEs**

- The portion of Sec. 12(a) that reads as follows has been line-item vetoed:

Office of inspector general (082-00-1000-0300) .....\$350,000

One of the top priorities of my administration when I first came to office was to analyze the Medicaid program to ensure the program was using taxpayer dollars efficiently. I believe in the oversight of any program that utilizes taxpayer funding. However, this funding mechanism should have been vetted through the regular legislative budget process, especially since it expands the size of government. I encourage the Attorney General to resubmit this request for consideration in the next budget cycle.

**Attorney General – 340B Program Litigation**

- Sec. 12(b) and Sec. 13 have been line-item vetoed in their entirety.

When Congress enacted the 340B program over thirty years ago, it was intended to allow safety net providers to stretch their resources as much as possible. In turn, patients, particularly the uninsured, have been able to access needed medication at little to no cost. Since then, the 340B program has grown tremendously and has become a lifeline to our rural healthcare system and communities.

While it is true that certain aspects of this program are currently being litigated in multiple jurisdictions, there are currently no cases before

the Supreme Court related to the 340B program. Moreover, it is unclear when these conflicting cases will reach the Supreme Court, if ever. This proviso is pre-mature and contradictory to the protections outlined in Senate Bill 28.

#### **State Treasurer – BUILD Kansas Reform**

- Sec. 15, Sec. 16, Sec. 17, and Sec. 18 have been line-item vetoed in their entirety.

The Build Kansas fund is an important tool for drawing down federal infrastructure dollars for Kansas communities. Currently, the program is limited to providing state matching funds to local governments for grant opportunities provided by the federal Bipartisan Infrastructure Law (BIL). The reforms proposed in House Bill 2551 would open the matching funds to any federal grant related to infrastructure.

I remain committed to bringing as many federal dollars to Kansas as possible. However, it is not ideal to open the Build Kansas Fund to additional federal grant opportunities when communities are still working through existing BIL programs. I will consider changes to the Build Kansas program as part of the next budget cycle once we have a better understanding of the results of the current iteration of the BUILD Kansas program and Kansas communities' ability to access federal funds.

#### **Department of Administration – State Employee Health Plan Mammography Coverage Report**

- Sec. 23(g) has been line-item vetoed in its entirety.

Access to diagnostic and supplemental breast examinations for our state employees is crucial and should be covered under the state employee healthcare plan. While I appreciate the Legislature's desire for a report on this issue, the state employees potentially impacted by this provision need this service as soon as possible. The State Employees Health Care Commission (HCC) has the ability to recommend that this coverage is included in the state employee healthcare plan, and I encourage the HCC to make this policy decision and add diagnostic and supplemental breast examinations as a component that is covered under the state employee healthcare plan.

#### **Department of Commerce – Unallowable Transfer of Federal Funding for Airport Authority Payment**

- Sec. 30(b) has been line-item vetoed in its entirety.

This provision would have transferred federal funds to the State General Fund, which is unallowable under federal rules. Additionally, the agency's State General Funds were already lapsed for this purpose, so this provision would have unnecessarily reduced the agency's resources.

**Department of Commerce – Duplicative Transfer to Horse Racing Remodel Fund**

- Sec. 31(e) has been line-item vetoed in its entirety.

The transfer enacted by this language is duplicative of a transfer already approved in Senate Bill 28. This veto will ensure that a single transfer is made to the Horse Racing Remodel Fund so that the appropriate funding amount is directed to the fund.

**Kansas Department of Health and Environment – Adult Inpatient Behavioral Health Services**

- The portion of Sec. 34(a) that reads as follows has been line-item vetoed:

*Provided*, That expenditures shall be made from the adult inpatient behavioral health services account in the amount of \$5,000,000 for providing adult and adolescent inpatient behavioral and mental health services at ascension Via Christi St. Joseph campus and NMC health and such expenditures shall be distributed based on the number of behavioral and mental health beds available at each facility.

Access to behavioral health treatment is critical for all areas of the state. This veto will allow this funding to be allocated to eligible entities across the state pursuant to the provisions outlined in Senate Bill 28.

**Kansas Department for Aging and Disability Services – No-Bid Appropriations**

- The portion of Sec 39(a) that reads as follows has been line-item vetoed:

*Provided*, That expenditures shall be made by such agency from such account in an amount of \$47,000 for drug abuse and addiction prevention services for youth at the Kansas City full circle program, inc.

- The portion of Sec. 40(a) that reads as follows has been line-item vetoed:

*Provided*, That expenditures shall be made by such agency from such account in an amount of \$250,000 for the EmberHope Youthville program to expand family on-site visitation services and support family engagement with residents of the psychiatric residential treatment facility: *Provided further*, That expenditures shall be made by such agency from such account in an amount of \$185,000 for drug abuse and addiction prevention services for youth at the Kansas City full circle program, inc.

Every year, my budget includes substantial funding for behavioral health services for those who have little to no access to treatment. I am and will always be supportive of access to care for the most vulnerable.

However, I cannot allow state funding to go to specific entities that have not undergone a competitive procurement process. This practice of allocating funding to specified organizations or businesses is unfair and I encourage the legislature to allow all eligible entities the opportunity to access state funds through competitive processes.

**Kansas Department for Aging and Disability Services – Valley Hope**

- The portion of Sec. 40(a) that reads as follows has been line-item vetoed:

Valley hope substance use disorder.....\$2,500,000

*Provided*, That expenditures shall be made from the valley hope substance use disorder account for infrastructure to expand valley hope located in Atchison, Kansas: *Provided, however*, That as a condition of receiving moneys from such account and subject to the provisions of section 41, valley hope shall provide that 10% of the total capacity of beds in the Atchison facility shall be used for medicaid eligible substance abuse treatment inpatient beds.

- Sec. 41 has been line-item vetoed in its entirety.

I appreciate the Legislature’s intent to ensure that substance use disorder treatment providers serve all Kansans, including those on the Medicaid program. However, it is unclear if the identified provider could meet the Medicaid bed requirements included in this language. If the provider determines they can maintain a negotiated number of Medicaid beds they should resubmit this request for consideration in next year’s budget process.

**Kansas State Department of Education – Duplicative Youth Career Exploration Program Funding**

- Sec. 45(d) has been line-item vetoed in its entirety.

The Kansas State Board of Education has already approved \$500,000 years 2025 and 2026 for a youth career exploration program. Thus, this provision is unwarranted. Additionally, federal elementary and secondary school emergency relief funds have been provided to the State Board of Education to allocate, not the Legislature.

**Kansas State University – Dairy Facility Bonding Authority and Debt Service**

- Sec. 49(b) and Sec. 49(c) have been line-item vetoed in their entirety.

These sections would have provided bonding authority and debt service payments for the creation of a new Dairy Facility at Kansas State University. While this may be a worthwhile project, the University did not request it nor was it considered through the normal budgeting process. Stakeholders should work with the University to bring this proposal back through the Board of Regent’s standard budget process for consideration next year.

**Board of Regents – Kansas Promise Scholarship**

- Sec. 54(e) has been line-item vetoed in its entirety.

Expanding access to the Kansas Promise Scholarship program to additional educational institutions should be considered through the normal legislative process, rather than through budget provisos that choose winners and losers. The Legislature chose to provide these funds to three intentionally chosen institutions. If the Legislature desires to turn the Kansas Promise Scholarship into a form of support for private, for-profit institutions, it should attempt to enact this policy through the normal process and allow input from stakeholders. I continue to have concerns about the precedent that would be set by providing state funding to for-profit private institutions that are not accountable to the state or taxpayers.

Laura Kelly, *Governor*

Dated May 16, 2024.

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STATE OF KANSAS

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# 2024 SPECIAL SESSION LAWS OF KANSAS

[Prepared in accordance with K.S.A. 45-310]

PASSED DURING THE 2024 SPECIAL SESSION  
OF THE LEGISLATURE OF THE STATE OF KANSAS

OFFICIAL DIRECTORY

ELECTIVE STATE OFFICERS

<i>Office</i>	<i>Name</i>	<i>Residence</i>	<i>Party</i>
Governor.....	<b>Laura Kelly</b>	Topeka .....	Dem.
Lieutenant Governor .....	<b>David Toland</b>	Iola.....	Dem.
Secretary of State .....	<b>Scott Schwab</b>	Olathe.....	Rep.
State Treasurer.....	<b>Steven Johnson</b>	Assaria .....	Rep.
Attorney General.....	<b>Kris Kobach</b>	Lecompton .....	Rep.
Commissioner of Insurance.....	<b>Vicki Schmidt</b>	Topeka .....	Rep.

STATE BOARD OF EDUCATION

<i>Dist.</i>	<i>Name and residence</i>	<i>Dist.</i>	<i>Name and residence</i>
1	<b>Danny Zech</b> , Leavenworth	6	<b>Dr. Deena Horst</b> , Salina
2	<b>Melanie Haas</b> , Overland Park	7	<b>Dennis Hershberger</b> , Hutchinson
3	<b>Michelle Dombrosky</b> , Olathe	8	<b>Betty J. Arnold</b> , Wichita
4	<b>Ann E. Mah</b> , Topeka	9	<b>Jim Porter</b> , Fredonia
5	<b>Cathy Hopkins</b> , Hays	10	<b>Jim McNiece</b> , Wichita

UNITED STATES SENATORS

<i>Name and residence</i>	<i>Party</i>	<i>Term</i>
<b>Roger Marshall</b> , MD, Great Bend .....	Republican	term expires Jan. 3, 2027
<b>Jerry Moran</b> , Hays .....	Republican	term expires Jan. 3, 2029

UNITED STATES REPRESENTATIVES

(Terms expire January 3, 2025)

<i>District</i>	<i>Name</i>	<i>Residence</i>	<i>Party</i>
First.....	<b>Tracey Mann</b>	Salina.....	Rep.
Second.....	<b>Jake LaTurner</b>	Topeka .....	Rep.
Third.....	<b>Sharice Davids</b>	Roeland Park.....	Dem.
Fourth.....	<b>Ron Estes</b>	Wichita.....	Rep.

## LEGISLATIVE DIRECTORY

### STATE SENATE

<i>Name and residence</i>	<i>Party</i>	<i>Dist.</i>
<b>Alley, Larry</b> , 517 Quail Nest Rd., Winfield 67156.....	Rep.	32
<b>Baumgardner, Molly</b> , 29467 Masters Ct., Louisburg 66053 .....	Rep.	37
<b>Billinger, Rick</b> , PO Box 594, Goodland 67735.....	Rep.	40
<b>Blasi, Chase</b> , 1746 N. Blackstone Ct., Wichita 67235 .....	Rep.	27
<b>Bowers, Elaine</b> , 1326 N. 150th Rd., Concordia 66901 .....	Rep.	36
<b>Claeys, J.R.</b> , 426 Greystone Dr., Salina 67401 .....	Rep.	24
<b>Corson, Ethan</b> , PO Box 8296, Prairie Village 66208 .....	Dem.	7
<b>Dietrich, Brenda</b> , 6110 SW 38th Terr., Topeka 66610 .....	Rep.	20
<b>Doll, John</b> , 2927 Cliff Pl., Garden City 67846.....	Rep.	39
<b>Erickson, Renee</b> , 26 N. Cypress Dr., Wichita 67206 .....	Rep.	30
<b>Fagg, Michael</b> , 1810 Terrace Dr., El Dorado 67042 .....	Rep.	14
<b>Faust-Goudeau, Oletha</b> , PO Box 20335, Wichita 67208 .....	Dem.	29
<b>Francisco, Marci</b> , 1101 Ohio, Lawrence 66044.....	Dem.	2
<b>Gossage, Beverly</b> , 9325 Evening Star Terr., Eudora 66025 .....	Rep.	9
<b>Haley, David</b> , 936 Cleveland Ave., Kansas City 66101 .....	Dem.	4
<b>Holland, Tom</b> , 961 E. 1600 Rd., Baldwin City 66006 .....	Dem.	3
<b>Holscher, Cindy</b> , Overland Park .....	Dem.	8
<b>Kerschen, Dan</b> , 645 S. 263 West, Garden Plain 67050.....	Rep.	26
<b>Kloos, Rick</b> , Berryton .....	Rep.	19
<b>Longbine, Jeff</b> , 2801 Lakeridge Rd., Emporia 66801 .....	Rep.	17
<b>Masterson, Ty</b> , PO Box 424, Andover 67002.....	Rep.	16
<b>McGinn, Carolyn</b> , PO Box A, Sedgwick 67135 .....	Rep.	31
<b>Olson, Robert</b> , 15944 S. Clairborne St., Olathe 66062.....	Rep.	23
<b>O'Shea, Kristen</b> , PO Box 8848, Topeka 66608-0848.....	Rep.	18
<b>Peck, Virgil</b> , PO Box 299, Havana 67374 .....	Rep.	15
<b>Petersen, Mike</b> , 2608 Southeast Dr., Wichita 67216.....	Rep.	28
<b>Petty, Pat</b> , 5316 Lakewood St., Kansas City 66106.....	Dem.	6
<b>Pittman, Jeff</b> , 1108 S. Broadway, Leavenworth 66048 .....	Dem.	5
<b>Pyle, Dennis</b> , 2979 Kingfisher Rd., Hiawatha 66434 .....	Rep.	1
<b>Reddi, Usha</b> , 1801 Westbank Way, Manhattan 66503.....	Dem.	22
<b>Ryckman, Ronald</b> , PO Box 192, Meade 67864.....	Rep.	38
<b>Shallenburger, Tim</b> , 1538 Garfield, Baxter Springs 66713 .....	Rep.	13
<b>Steffen, Mark</b> , 3500 N. Mayfield Rd., Hutchinson 67502 .....	Rep.	34
<b>Straub, Alicia</b> , 401 S. Kennedy, Ellinwood 67526.....	Rep.	33
<b>Sykes, Dinah</b> , 10227 Theden Cir., Lenexa 66220 .....	Dem.	21
<b>Thompson, Mike</b> , 4923 Constance St., Shawnee 66216 .....	Rep.	10
<b>Tyson, Caryn</b> , PO Box 191, Parker 66072 .....	Rep.	12
<b>Ware, Mary</b> , 1444 N. Perry, Wichita 67203.....	Dem.	25
<b>Warren, Kellie</b> , 14505 Falmouth St., Leawood 66224 .....	Rep.	11
<b>Wilborn, Rick</b> , 1504 Heritage Pl., McPherson 67460 .....	Rep.	35



## HOUSE OF REPRESENTATIVES

<i>Name and residence</i>	<i>Party</i>	<i>Dist.</i>
<b>Alcala, John</b> , 520 NE Lake, Topeka 66616.....	Dem.	57
<b>Amyx, Mike</b> , 501 Lawrence Ave., Lawrence 66049 .....	Dem.	45
<b>Anderson, Avery</b> , PO Box 305, Newton 67114 .....	Rep.	72
<b>Awerkamp, Francis</b> , 807 W. Linn St., St. Marys 66536.....	Rep.	61
<b>Ballard, Barbara</b> , 1532 Alvamar Dr., Lawrence 66047.....	Dem.	44
<b>Barth, Carrie</b> , Baldwin City .....	Rep.	5
<b>Bergkamp, Brian</b> , 2118 S. Wheatland St., Wichita 67235.....	Rep.	93
<b>Bergquist, Emil</b> , 6430 N. Hydraulic, Park City 67219 .....	Rep.	91
<b>Blew, Tory Marie</b> , PO Box 103, Great Bend 67530 .....	Rep.	112
<b>Blex, Doug</b> , 3131 CR 2600, Independence 67301 .....	Rep.	12
<b>Bloom, Lewis</b> , 1901 Frontier Rd., Clay Center 67432 .....	Rep.	64
<b>Borjon, Jesse</b> , 5326 SW 40th Terr., Topeka 66610.....	Rep.	52
<b>Bryce, Ron</b> , PO Box 486, Coffeyville 67337 .....	Rep.	11
<b>Buehler, David</b> , 606 Canyon View Dr., Lansing 66043.....	Rep.	40
<b>Butler, Nathan</b> , 910 Countryside Ct., Junction City 66441 .....	Rep.	68
<b>Carlin, Sydney</b> , 1650 Sunnyslope Ln., Manhattan 66502 .....	Dem.	66
<b>Carmichael, John</b> , 1475 N. Lieunett, Wichita 67203 .....	Dem.	92
<b>Carpenter, Blake</b> , Derby.....	Rep.	81
<b>Carpenter, Will</b> , 6965 SW 18th, El Dorado 67042.....	Rep.	75
<b>Carr, Ford</b> , PO Box 20606, Wichita 67208 .....	Dem.	84
<b>Clayton, Stephanie Sawyer</b> , 9825 Woodson Dr., Overland Park 66207.....	Dem.	19
<b>Clifford, Bill</b> , 102 Drury Ln., Garden City 67846.....	Rep.	122
<b>Collins, Kenneth</b> , 102 E. 1st St., Mulberry 66756.....	Rep.	2
<b>Concannon, Susan</b> , 921 N. Mill St., Beloit 67420 .....	Rep.	107
<b>Corbet, Ken</b> , 10351 SW 61st, Topeka 66610 .....	Rep.	54
<b>Croft, Chris</b> , 8909 W. 148th Terr., Overland Park 66221 .....	Rep.	8
<b>Curtis, Pam</b> , 322 N. 16th St., Kansas City 66102.....	Dem.	32
<b>Delperdang, Leo</b> , 2103 N. Pintail, Wichita 67235.....	Rep.	94
<b>Dodson, Michael</b> , 4109 Wellington Dr., Manhattan 66503.....	Rep.	67
<b>Droge, Duane</b> , 1215 US-54 Hwy., Eureka 67045.....	Rep.	13
<b>Ellis, Ronald</b> , 9199 K-4 Hwy., Meriden 66512.....	Rep.	47
<b>Eplee, John</b> , 163 Deer Run, Atchison 66002 .....	Rep.	63
<b>Essex, Robyn</b> , 1137 E. Frontier Dr., Olathe 66062 .....	Rep.	78
<b>Estes, Susan</b> , PO Box 781244, Wichita 67278 .....	Rep.	87
<b>Fairchild, Brett</b> , 150 NW 40th St., St. John 67576 .....	Rep.	113
<b>Featherston, Linda</b> , PO Box 13447, Overland Park 66282 .....	Dem.	16
<b>Francis, Shannon</b> , 1501 Tucker Ct., Liberal 67901 .....	Rep.	125
<b>Garber, Randy</b> , 2424 Timberlane Terr., Sabetha 66534 .....	Rep.	62
<b>Gardner, Fred</b> , PO Box 275, Garnett 66032 .....	Rep.	9
<b>Goddard, Dan</b> , 3420 Mosher Rd., Parsons 67357 .....	Rep.	7
<b>Goetz, Jason</b> , 2425 Bell Ave., Dodge City 67801 .....	Rep.	119
<b>Haskins, Kirk</b> , 1035 Ashworth Rd., Topeka 66604 .....	Dem.	53
<b>Haswood, Christina</b> , PO Box 3083, Lawrence 66046.....	Dem.	10
<b>Hawkins, Daniel R.</b> , 9406 Harvest Ln., Wichita 67212 .....	Rep.	100
<b>Helgersen, Henry</b> , 12 E. Peach Tree Ln., Eastborough 67207 .....	Dem.	83
<b>Highberger, Dennis “Boog”</b> , 1024 New York, Lawrence 66044.....	Dem.	46
<b>Hill, Scott</b> , 907 N. Buckeye, Abilene 67410 .....	Rep.	70

# 2024 Special Session Laws of Kansas

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<i>Name and residence</i>	<i>Party</i>	<i>Dist.</i>
<b>Hoffman, Kyle</b> , 1318 Avenue T, Coldwater 67029 .....	Rep.	116
<b>Hoheisel, Nick</b> , 3731 W. Angel St., Wichita 67217 .....	Rep.	97
<b>Hougland, Allison</b> , PO Box 292, Olathe 66051 .....	Dem.	15
<b>Houser, Michael</b> , 6891 SW 10th, Columbus 66725 .....	Rep.	1
<b>Howe, Steven</b> , Salina .....	Rep.	71
<b>Howell, Leah</b> , 1451 Hilltop, Derby 67037 .....	Rep.	82
<b>Howerton, Cyndi</b> , 1400 E. 59th Ct. S, Wichita 67216 .....	Rep.	98
<b>Hoye, Jo Ella</b> , 8517 Alden Ln., Lenexa 66215 .....	Dem.	17
<b>Humphries, Susan</b> , 8 Sagebrush St., Wichita 67230 .....	Rep.	99
<b>Jacobs, Trevor</b> , 1927 Locust Rd., Fort Scott 66701 .....	Rep.	4
<b>Johnson, Timothy</b> , 14135 Mitchell Court, #A, Basehor 66007 .....	Rep.	38
<b>Kessler, Tom</b> , 4560 S. Washington, Wichita 67216 .....	Rep.	96
<b>Landwehr, Brenda</b> , 2611 N. Bayside Ct., Wichita 67205 .....	Rep.	105
<b>Lewis, Bob</b> , PO Box 8, Garden City 67846 .....	Rep.	123
<b>Martinez, Angela</b> , PO Box 2454, Wichita 67201 .....	Dem.	103
<b>Maughan, Carl</b> , PO Box 75, Colwich 67030 .....	Rep.	90
<b>McDonald, Nikki</b> , 15050 W. 138th St., Suite 4742, Olathe 66063 .....	Dem.	49
<b>McNorton, Kyle</b> , 1534 NE 39th St., Topeka 66617 .....	Rep.	50
<b>Melton, Lynn</b> , 4028 Independence Blvd., Kansas City 66109 .....	Dem.	36
<b>Meyer, Heather</b> , PO Box 13346, Overland Park 66282 .....	Dem.	29
<b>Miller, Dennis</b> , 1205 N. Cooper St., Olathe 66061 .....	Dem.	14
<b>Miller, Silas</b> , 203 S. Lorraine, Wichita 67211 .....	Dem.	86
<b>Miller, Vic</b> , 1174 SW Fillmore, Topeka 66604 .....	Dem.	58
<b>Minnix, Jim</b> , 1213 Jackson, Scott City 67871 .....	Rep.	118
<b>Moser, Lisa M.</b> , 3063 26th Rd., Wheaton 66521 .....	Rep.	106
<b>Murphy, Michael</b> , 35810 W. Greenfield Rd., Sylvia 67581 .....	Rep.	114
<b>Neelly, Lance</b> , 2129 Willowbend Dr., Tonganoxie 66086 .....	Rep.	42
<b>Neighbor, Cindy</b> , 10405 W. 52nd Terr., Shawnee 66203 .....	Dem.	18
<b>Ohaebosim, KC</b> , PO Box 21271, Wichita 67208 .....	Dem.	89
<b>Oropeza, Melissa</b> , PO Box 6014, Kansas City 66106 .....	Dem.	37
<b>Osman, Dan</b> , PO Box 25352, Overland Park 66225 .....	Dem.	48
<b>Ousley, Jarrod</b> , 6800 Farley, Merriam 66203 .....	Dem.	24
<b>Owens, Stephen</b> , PO Box 606, Hesston 67062 .....	Rep.	74
<b>Penn, Patrick</b> , 2250 N. Rock Rd., Ste. 118-193, Wichita 67226 .....	Rep.	85
<b>Pickert, Sandy</b> , 8434 E. Mt Vernon Ct., Wichita 67207 .....	Rep.	88
<b>Poetter Parshall, Samantha</b> , 20355 W. 299th St., Paola 66071 .....	Rep.	6
<b>Poskin, Mari-Lynn</b> , 12924 Howe Dr., Leawood 66209 .....	Dem.	20
<b>Probst, Jason</b> , PO Box 3262, Hutchinson 67504 .....	Dem.	102
<b>Proctor, Pat</b> , 624 Kickapoo St., Leavenworth 66048 .....	Rep.	41
<b>Rahjes, Ken</b> , 1798 E. 900 Rd., Agra 67621 .....	Rep.	110
<b>Resman, John</b> , 434 North Persimmon Dr., Olathe 66061 .....	Rep.	121
<b>Rhiley, Bill</b> , 403 S. West Rd., Wellington 67152 .....	Rep.	80
<b>Robinson, Marvin</b> , 713 Lafayette, Kansas City 66101 .....	Dem.	35
<b>Roth, Webster</b> , PO Box 867, Winfield 67156 .....	Rep.	79
<b>Ruiz, Louis</b> , 2914 W. 46th Ave., Kansas City 66103 .....	Dem.	31
<b>Ruiz, Susan</b> , 7306 Bond St., Shawnee 66203 .....	Dem.	23
<b>Sanders, Clarke</b> , 2096 Leland Way, Salina 67401 .....	Rep.	69
<b>Sawyer, Tom</b> , 1041 S. Elizabeth, Wichita 67213 .....	Dem.	95
<b>Schlingensiepen, Tobias</b> , PO Box 3714, Topeka 66604 .....	Dem.	55

<i>Name and residence</i>	<i>Party</i>	<i>Dist.</i>
<b>Schmoe, Rebecca</b> , 1526 S. Cedar St., Ottawa 66067 .....	Rep.	59
<b>Schreiber, Mark</b> , 1722 Yucca Ln., Emporia 66801 .....	Rep.	60
<b>Seiwert, Joe</b> , 1111 E. Boundary Rd., Pretty Prairie 67570 .....	Rep.	101
<b>*Shultz, Lori</b> , 707 N. Washington Cir., Lindsborg 67456 .....	Rep.	73
<b>Smith, Adam</b> , 1970 Road 3, Weskan 67762 .....	Rep.	120
<b>Smith, Chuck</b> , 2112 W. 4th, Pittsburg 66762 .....	Rep.	3
<b>Smith, Eric</b> , 627 Kennebec St., Burlington 66839 .....	Rep.	76
<b>Stiens, Angela</b> , 5409 Aminda, Shawnee 66226 .....	Rep.	39
<b>Stogsdill, Jerry</b> , 4414 Tomahawk Rd., Prairie Village 66208 .....	Dem.	21
<b>Sutton, Bill</b> , 215 W. Park St., Gardner 66030 .....	Rep.	43
<b>Tarwater, Sean</b> , 16006 Meadow Ln., Stilwell 66085 .....	Rep.	27
<b>Thomas, Adam</b> , 16272 S. Sunset St., Olathe 66062 .....	Rep.	26
<b>Thompson, Mike</b> , 642 N. Nettleton Ave., Bonner Springs 66012 .....	Rep.	33
<b>Titus, Kenny</b> , 8727 Kinzie Jo’s Way, Manhattan 66502 .....	Rep.	51
<b>Turk, Adam</b> , 6926 Roundtree St., Shawnee 66226 .....	Rep.	117
<b>Turner, Carl</b> , 13001 El Monte St., Leawood 66209 .....	Rep.	28
<b>Underhill, Jeff</b> , PO Box 864, Junction City 66441 .....	Rep.	65
<b>Vaughn, Lindsay</b> , PO Box 4272, Overland Park 66204 .....	Dem.	22
<b>Waggoner, Paul</b> , PO Box 3184, Hutchinson 67504 .....	Rep.	104
<b>Wasinger, Barb</b> , PO Box 522, Hays 67601 .....	Rep.	111
<b>Waymaster, Troy</b> , 3528 192nd St., Bunker Hill 67626 .....	Rep.	109
<b>Weigel, Virgil</b> , 1900 SW Briarwood Dr., Topeka 66611 .....	Dem.	56
<b>White, Gary</b> , PO Box 674, Ashland 67831 .....	Rep.	115
<b>Williams, Kristey</b> , 506 Stone Court Lake Ct., Augusta 67010 .....	Rep.	77
<b>Williams, Laura</b> , Lenexa .....	Rep.	30
<b>Winn, Valdenia</b> , PO Box 12327, Kansas City 66112 .....	Dem.	34
<b>Woodard, Brandon</b> , PO Box 19271, Lenexa 66285 .....	Dem.	108
<b>Xu, Rui</b> , 4724 Belinder Ave., Westwood 66205 .....	Dem.	25
<b>Younger, David</b> , 320 W. Kansas, Ulysses 67880 .....	Rep.	124

\* Lori Shultz was sworn in on June 18 to fill the vacancy created by the death of Les Mason.

OFFICERS OF THE SENATE

<b>Ty Masterson</b>	.....President
<b>Rick Wilborn</b>	.....Vice President
<b>Larry Alley</b>	.....Majority Leader
<b>Dinah Sykes</b>	.....Minority Leader

OFFICERS OF THE HOUSE

<b>Daniel R. Hawkins</b>	..... Speaker
<b>Blake Carpenter</b>	.....Speaker Pro Tem
<b>Chris Croft</b>	.....Majority Leader
<b>Vic Miller</b>	.....Minority Leader

LEGISLATIVE COORDINATING COUNCIL

Speaker of the House of Representatives:	<b>Daniel R. Hawkins</b> , Wichita, Chairman
President of the Senate:	<b>Ty Masterson</b> , Andover, Vice-Chairman
Speaker Pro Tem of the House of Representatives:	<b>Blake Carpenter</b> , Derby
Senate Majority Leader:	<b>Larry Alley</b> , Winfield
House Majority Leader:	<b>Chris Croft</b> , Overland Park
Senate Minority Leader:	<b>Dinah Sykes</b> , Lenexa
House Minority Leader:	<b>Vic Miller</b> , Topeka

LEGISLATIVE DIVISION OF POST AUDIT

<b>Chris Clarke</b> , Legislative Post Auditor
<b>Kristen Rottinghaus</b> , Deputy Post Auditor
<b>Matt Etzel</b> , Performance Audit Manager
<b>Katrin Osterhaus</b> , IT Audit Manager

LEGISLATIVE RESEARCH DEPARTMENT

**Shirley D. Morrow**, Acting Director

**Melissa Renick**, Assistant Director for Research

**Dylan Dear**, Assistant Director for Fiscal Affairs

DIVISION OF LEGISLATIVE ADMINISTRATIVE SERVICES

**Thomas A. Day**, Director

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Revisor of Statutes

**Gordon L. Self**

First Assistant Revisor

**Jill A. Wolters**

Editor of Statutes

**Gordon L. Self**

Senior Assistant Revisors

**Michael R. Heim**

**Tamera M. Lawrence**

**Jason B. Long**

**Jason W. Thompson**

**David P. Wiese**

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**Carly K. Humes**

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**Eileen D. Ma**

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**Emma Dillon**

**Jan Fisher**

# 2024 SPECIAL SESSION LAWS OF KANSAS

## CHAPTER 1

### SENATE BILL No. 1

AN ACT concerning taxation; relating to income tax; modifying tax rates for individuals; eliminating the income limit to qualify for a subtraction modification for social security income; increasing the Kansas standard deduction and the Kansas personal exemption; increasing the tax credit amount for household and dependent care expenses; relating to privilege tax; decreasing the normal tax rate; relating to property tax; excluding internal revenue code section 1031 exchange transactions as indicators of fair market value; increasing the extent of exemption for residential property from the statewide school levy; providing for certain transfers to the state school district finance fund; abolishing the local ad valorem tax reduction fund and the county and city revenue sharing fund; amending K.S.A. 65-163j, 65-3306, 65-3327, 75-2556, 79-503a, 79-5a27, 79-1107, 79-1108, 79-1479 and 79-32,111c and K.S.A. 2023 Supp. 74-8768, 79-201x, 79-2988, as amended by section 15 of 2024 Senate Bill No. 410, 79-32,110, 79-32,117, as amended by section 14 of 2023 Senate Bill No. 27, 79-32,119 and 79-32,121 and repealing the existing sections; also repealing K.S.A. 19-2694, 79-2960, 79-2961, 79-2962, 79-2965, 79-2966 and 79-2967 and K.S.A. 2023 Supp. 79-2959, as amended by section 189 of 2023 Senate Bill No. 28, and 79-2964, as amended by section 190 of 2023 Senate Bill No. 28.

*Be it enacted by the Legislature of the State of Kansas:*

New Section 1. On July 1, 2024, the director of accounts and reports shall transfer all moneys in the local ad valorem tax reduction fund to the state general fund. On July 1, 2024, all liabilities of the local ad valorem tax reduction fund are hereby transferred to and imposed on the state general fund, and the local ad valorem tax reduction fund is hereby abolished.

New Sec. 2. On July 1, 2024, the director of accounts and reports shall transfer all moneys in the county and city revenue sharing fund to the state general fund. On July 1, 2024, all liabilities of the county and city revenue sharing fund are hereby transferred to and imposed on the state general fund, and the county and city revenue sharing fund is hereby abolished.

New Sec. 3. On August 15, 2024, and each August 15 thereafter, the director of the budget, in consultation with the director of property valuation, shall certify to the director of accounts and reports if the exemption provided by K.S.A. 79-201x, and amendments thereto, is increased from \$42,049 for any tax year. The director of the budget shall certify to the

director of accounts and reports and shall transfer a copy of such certification to the director of legislative research the amount of revenue that the increase in the exemption provided by K.S.A. 79-201x, and amendments thereto, would have generated for the tax year if the exemption amount was \$42,049. Upon receipt of such certification, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer such certified amount from the state general fund to the state school district finance fund of the department of education.

Sec. 4. K.S.A. 65-163j is hereby amended to read as follows: 65-163j. (a) The dedicated source of revenue for repayment of a loan to a municipality may include service charges, connection fees, special assessments, property taxes, grants or any other source of revenue lawfully available to the municipality for such purpose. In order to ensure repayment by municipalities of the amounts of loans provided under this act, the secretary, after consultation with the governing body of any municipality ~~which~~ *that* receives a loan, may adopt charges to be levied against individuals and entities served by the project. Any such charges shall remain in effect until the total amount of the loan, and any interest thereon, has been repaid. The charges shall, insofar as is practicable, be equitably assessed and may be in the form of a surcharge to the existing charges of the municipality. The governing body of any municipality ~~which~~ *that* receives a loan under this act shall collect any charges established by the secretary and shall pay the moneys collected therefrom to the secretary in accordance with procedures established by the secretary.

(b) ~~Upon the failure of a municipality to meet the repayment terms and conditions of the agreement, the secretary may order the treasurer of the county in which the municipality is located to pay to the secretary such portion of the municipality's share of the local ad valorem tax reduction fund as may be necessary to meet the terms of the agreement, notwithstanding the provisions of K.S.A. 79-2960 and 79-2961, and amendments thereto. Upon the issuance of such an order, the municipality shall not be required to make the tax levy reductions otherwise required by K.S.A. 79-2960 and 79-2961, and amendments thereto.~~

(e) ~~Municipalities which~~ *that* are provided with loans under this act shall maintain project accounts in accordance with generally accepted government accounting standards.

~~(d)~~(c) Any loans received by a municipality under the provisions of this act shall be construed to be bonds for the purposes of K.S.A. 10-1116 and 79-5028, and amendments thereto, and the amount of such loans shall not be included within any limitation on the bonded indebtedness of the municipality.

Sec. 5. K.S.A. 65-3306 is hereby amended to read as follows: 65-3306. The secretary's annual request for appropriations to the water pollution con-

trol account shall be based on an estimate of the fiscal needs for the ensuing budget year, less any amounts received by the secretary from any public or private grants or contributions and moneys in such account shall be used solely for the purposes provided for by this act. Moneys allocated to a municipality shall be encumbered as an expenditure of this account upon the formal letting of a contract for the improvement notwithstanding the date ~~on which~~ when actual payment is made of the state financial assistance. Any municipality may contribute moneys to the state water pollution control account. If there are no uncommitted or unencumbered moneys in the water pollution control account, any municipality applying for any water pollution control project as defined in K.S.A. 65-3302, *and amendments thereto*, shall as a condition of such application certify in writing to the secretary that a contribution in the amount of ~~twenty-five percent (25%)~~ of the eligible cost of such project will be made to the water pollution control account by such municipality prior to formal letting of a construction contract. Upon receipt by the secretary, each such contribution shall be retained in a subaccount of the water pollution control account for use solely in the project for which the municipality has made application.

~~Notwithstanding the provisions of K.S.A. 79-2960 and 79-2961, any municipality applying for such a water pollution control project may make such contribution from all or such part of its share of the local ad valorem tax reduction fund as may be necessary for such purpose, and to the extent such fund is pledged and used for such purpose the municipality shall not be required to make the tax levy reductions otherwise required by K.S.A. 79-2960 and 79-2961. Taxes levied by any municipality by reason of its failure to make such reduction in its levies shall not be subject to or be considered in computing the aggregate limitation upon the levy of taxes by such municipality under the provisions of K.S.A. 79-5003.~~

Sec. 6. K.S.A. 65-3327 is hereby amended to read as follows: 65-3327. (a) The dedicated source of revenue for repayment of the loans may include service charges, connection fees, special assessments, property taxes, grants or any other source of revenue lawfully available to the municipality for such purpose. In order to ensure repayment by municipalities of the amounts of loans provided under K.S.A. 65-3321 through 65-3329, and amendments thereto, the secretary, after consultation with the governing body of any municipality which receives a loan, may adopt charges to be levied against users of the project. Any such charges shall remain in effect until the total amount of the loan, and any interest thereon, has been repaid. The charges shall, insofar as is practicable, be equitably assessed and may be in the form of a surcharge to the existing charges of the municipality. The governing body of any municipality which receives a loan under K.S.A. 65-3321 through 65-3329, and amendments thereto, shall collect any charges established by the secretary and shall pay the



moneys collected therefrom to the secretary in accordance with procedures established by the secretary.

~~(b) Upon the failure of a municipality to meet the repayment terms and conditions of the agreement, the secretary may order the treasurer of the county in which the municipality is located to pay to the secretary such portion of the municipality's share of the local ad valorem tax reduction fund as may be necessary to meet the terms of the agreement, notwithstanding the provisions of K.S.A. 79-2960 and 79-2961 and amendments thereto. Upon the issuance of such an order, the municipality shall not be required to make the tax levy reductions otherwise required by K.S.A. 79-2960 and 79-2961 and amendments thereto.~~

~~(e)~~—Municipalities ~~which~~ *that* are provided with loans under K.S.A. 65-3321 through 65-3329, and amendments thereto, shall maintain project accounts in accordance with generally accepted government accounting standards.

~~(d)~~*(c)* Municipalities ~~which~~ *that* receive a grant and an allowance under the federal act with respect to project costs for which a loan was provided under K.S.A. 65-3321 through 65-3329, and amendments thereto, shall promptly repay such loan to the extent of the allowance received under the federal act.

~~(e)~~*(d)* Any loans received by a municipality under the provisions of K.S.A. 65-3321 through 65-3329, and amendments thereto, shall be construed to be bonds for the purposes of K.S.A. 10-1116 and 79-5028, and amendments thereto, and the amount of such loans shall not be included within any limitation on the bonded indebtedness of the municipality.

Sec. 7. K.S.A. 2023 Supp. 74-8768 is hereby amended to read as follows: 74-8768. (a) There is hereby created the expanded lottery act revenues fund in the state treasury. All expenditures and transfers from such fund shall be made in accordance with appropriation acts. All moneys credited to such fund shall be expended or transferred only for the purposes of reduction of state debt, state infrastructure improvements, the university engineering initiative act, ~~reduction of local ad valorem tax in the same manner as provided for allocation of amounts in the local ad valorem tax reduction fund~~ and reduction of the unfunded actuarial liability of the system attributable to the state of Kansas and participating employers under K.S.A. 74-4931, and amendments thereto, by the Kansas public employees retirement system.

(b) On July 1, 2021, July 1, 2022, July 1, 2023, July 1, 2024, July 1, 2025, July 1, 2026, July 1, 2027, July 1, 2028, July 1, 2029, July 1, 2030, and July 1, 2031, or as soon thereafter such date as moneys are available, the first \$10,500,000 credited to the expanded lottery act revenues fund shall be transferred by the director of accounts and reports from the expanded lottery act revenues fund in one or more substantially equal

amounts, to each of the following: The Kan-grow engineering fund – KU, Kan-grow engineering fund – KSU and Kan-grow engineering fund – WSU. Each such special revenue fund shall receive \$3,500,000 annually in each of such years. Commencing in fiscal year 2014, after such transfer has been made, 50% of the remaining moneys credited to the fund shall be transferred on a quarterly basis by the director of accounts and reports from the fund to the Kansas public employees retirement system fund to be applied to reduce the unfunded actuarial liability of the system attributable to the state of Kansas and participating employers under K.S.A. 74-4931 et seq., and amendments thereto, until the system as a whole attains an 80% funding ratio as certified by the board of trustees of the Kansas public employees retirement system.

Sec. 8. K.S.A. 75-2556 is hereby amended to read as follows: 75-2556.

(a) The state librarian shall determine the amount of the grant-in-aid each eligible local public library is to receive based on the latest population census figures as certified by the division of the budget.

(b) Except as provided by subsection (d), no local public library shall be eligible for any state grants-in-aid if the total amount of the following paragraphs is less than the total amount produced from such sources for the same library for the previous year, based on the information contained in the official annual budgets of municipalities that are filed with the division of accounts and reports in accordance with K.S.A. 79-2930, and amendments thereto:

(1) The amount produced by the local ad valorem tax levies for the current year expenses for such library;

(2) ~~the amount of moneys received from the local ad valorem tax reduction fund for current year expenses for such library;~~

(3) the amount of moneys received from taxes levied upon motor vehicles under the provisions of K.S.A. 79-5101 et seq., and amendments thereto, for current year expenses for such library; and

~~(4)~~(3) the amount of moneys received in the current year from collections of unpaid local ad valorem tax levies for prior year expenses for such library.

(c) Local public library districts in which the assessed valuation decreases shall remain eligible for state grants-in-aid so long as the ad valorem tax mill rate for the support of such library has not been reduced below the mill rate imposed for such purpose for the previous year.

(d) If a local public library fails to qualify for eligibility for any state grants-in-aid under subsection (b), the state librarian shall have the power to continue the eligibility of a local public library for any state grants-in-aid if the state librarian, after evaluation of all the circumstances, determines that the legislative intent for maintenance of local tax levy support for the on-going operations of the library is being met by the library district.

(e) The distribution so determined shall be apportioned and paid on February 15 of each year.

Sec. 9. K.S.A. 2023 Supp. 79-201x is hereby amended to read as follows: 79-201x. ~~(a)~~ For taxable year ~~2022~~ 2024, and all taxable years thereafter, the following described property, to the extent herein specified, shall be and is hereby exempt from the property tax levied pursuant to the provisions of K.S.A. 72-5142, and amendments thereto: Property used for residential purposes to the extent of ~~\$40,000~~ \$75,000 of its appraised valuation.

~~(b) For taxable year 2023, and all taxable years thereafter, the dollar amount of the extent of appraised valuation that is exempt pursuant to subsection (a) shall be adjusted to reflect the average percentage change in statewide residential valuation of all residential real property for the preceding 10 years. Such average percentage change shall not be less than zero. The director of property valuation shall calculate the average percentage change for purposes of this annual adjustment and calculate the dollar amount of the extent of appraised valuation that is exempt pursuant to this section each year.~~

Sec. 10. K.S.A. 79-503a is hereby amended to read as follows: 79-503a. "Fair market value" means the amount in terms of money that a well informed buyer is justified in paying and a well informed seller is justified in accepting for property in an open and competitive market, assuming that the parties are acting without undue compulsion. In the determination of fair market value of any real property which is subject to any special assessment, such value shall not be determined by adding the present value of the special assessment to the sales price. For the purposes of this definition it will be assumed that consummation of a sale occurs as of January 1.

Sales in and of themselves shall not be the sole criteria of fair market value but shall be used in connection with cost, income and other factors including but not by way of exclusion:

- (a) The proper classification of lands and improvements;
- (b) the size thereof;
- (c) the effect of location on value;
- (d) depreciation, including physical deterioration or functional, economic or social obsolescence;
- (e) cost of reproduction of improvements;
- (f) productivity taking into account all restrictions imposed by the state or federal government and local governing bodies, including, but not limited to, restrictions on property rented or leased to low income individuals and families as authorized by section 42 of the federal internal revenue code of 1986, as amended;
- (g) earning capacity as indicated by lease price, by capitalization of net income or by absorption or sell-out period;

(h) rental or reasonable rental values or rental values restricted by the state or federal government or local governing bodies, including, but not limited to, restrictions on property rented or leased to low income individuals and families, as authorized by section 42 of the federal internal revenue code of 1986, as amended;

(i) sale value on open market with due allowance to abnormal inflationary factors influencing such values;

(j) restrictions or requirements imposed upon the use of real estate by the state or federal government or local governing bodies, including zoning and planning boards or commissions, and including, but not limited to, restrictions or requirements imposed upon the use of real estate rented or leased to low income individuals and families, as authorized by section 42 of the federal internal revenue code of 1986, as amended; and

(k) comparison with values of other property of known or recognized value. The assessment-sales ratio study shall not be used as an appraisal for appraisal purposes.

The appraisal process utilized in the valuation of all real and tangible personal property for ad valorem tax purposes shall conform to generally accepted appraisal procedures and standards which are consistent with the definition of fair market value unless otherwise specified by law.

*The sale price or value at which a property sells or transfers ownership in a federal internal revenue code section 1031 exchange shall not be considered an indicator of fair market value nor as a factor in arriving at fair market value. Federal internal revenue code section 1031 exchange transactions shall not be used as comparable sales for valuation purposes nor as valid sales for purposes of sales ratio studies conducted pursuant to K.S.A. 79-1485 et seq., and amendments thereto.*

Sec. 11. K.S.A. 79-5a27 is hereby amended to read as follows: 79-5a27. On or before June 1 each year, the director of property valuation shall certify to the county clerk of each county the amount of assessed valuation apportioned to each taxing unit therein for properties valued and assessed under K.S.A. 79-5a01 et seq., and amendments thereto. The county clerk shall include such assessed valuations in the applicable taxing districts with all other assessed valuations in those taxing districts and on or before June 15 notify the appropriate officials of each taxing district within the county of the assessed valuation estimates to be utilized in the preparation of budgets for ad valorem tax purposes, *except that for tax year 2024, the deadline shall be extended to July 1, 2024.* If in any year the county clerk has not received the applicable valuations from the director of property valuation, the county clerk shall use the applicable assessed valuations of the preceding year as an estimate for such notification. If the public utility has filed an application for exemption of all or a portion of its property, the director shall notify the county clerk that the exemption

application has been filed and the county clerk shall not be required to include such assessed valuation in the applicable taxing districts until such time as the application is denied by the state board of tax appeals or, if judicial review of the board's order is sought, until such time as judicial review is finalized.

Sec. 12. K.S.A. 79-1107 is hereby amended to read as follows: 79-1107. (a) Every national banking association and state bank located or doing business within the state shall pay to the state for the privilege of doing business within the state a tax according to or measured by its net income for the next preceding taxable year to be computed as provided in this act. Such tax shall consist of a normal tax and a surtax and shall be computed as follows:

~~(a)(1)~~ *For tax year 2024, and all tax years thereafter*, the normal tax shall be an amount equal to  ~~$2\frac{1}{4}\%$~~   $1.94\%$  of such net income; and

~~(b)(2)~~ the surtax shall be an amount equal to  ~~$2\frac{1}{4}\%$~~   $2.125\%$  of such net income in excess of \$25,000.

(b) The tax levied shall be in lieu of ad valorem taxes which might otherwise be imposed by the state or political subdivisions thereof upon shares of capital stock or the intangible assets of national banking associations and state banks.

Sec. 13. K.S.A. 79-1108 is hereby amended to read as follows: 79-1108. (a) Every trust company and savings and loan association located or doing business within the state shall pay to the state for the privilege of doing business within the state a tax according to or measured by its net income for the next preceding taxable year to be computed as provided in this act. Such tax shall consist of a normal tax and a surtax and shall be computed as follows:

~~(a)(1)~~ *For tax year 2024, and all tax years thereafter*, the normal tax on every trust company and savings and loan association shall be an amount equal to  ~~$2\frac{1}{4}\%$~~   $1.93\%$  of such net income; and

~~(b)(2)~~ the surtax on every trust company and savings and loan association shall be an amount equal to  ~~$2\frac{1}{4}\%$~~   $2.25\%$  of such net income in excess of \$25,000.

(b) The tax levied shall be in lieu of ad valorem taxes which might otherwise be imposed by the state or political subdivision thereof upon shares of capital stock or other intangible assets of trust companies and savings and loan associations.

Sec. 14. K.S.A. 79-1479 is hereby amended to read as follows: 79-1479. (a) On or before January 15, 1992, and quarterly thereafter, the county or district appraiser shall submit to the director of property valuation a progress report indicating actions taken during the preceding quarter calendar year to implement the appraisal of property in the county or

district. Whenever the director of property valuation shall determine that any county has failed, neglected or refused to properly provide for the appraisal of property or the updating of the appraisals on an annual basis in substantial compliance with the provisions of law and the guidelines and timetables prescribed by the director, the director shall file with the state board of tax appeals a complaint stating the facts upon which the director has made the determination of noncompliance as provided by K.S.A. 79-1413a, and amendments thereto. If, as a result of such proceeding, the state board of tax appeals finds that the county is not in substantial compliance with the provisions of law and the guidelines and timetables of the director of property valuation providing for the appraisal of all property in the county or the updating of the appraisals on an annual basis, it shall order the immediate assumption of the duties of the office of county appraiser by the director of the division of property valuation until such time as the director of property valuation determines that the county is in substantial compliance with the provisions of law. ~~In addition, the board shall order the state treasurer to withhold all or a portion of the county's entitlement to moneys from either or both of the local ad valorem tax reduction fund and the city and county revenue sharing fund for the year following the year in which the order is issued.~~ Upon service of any such order on the board of county commissioners, the appraiser shall immediately deliver to the director of property valuation, or the director's designee, all books, records and papers pertaining to the appraiser's office.

Any county for which the director of the division of property valuation is ordered by the state board of tax appeals to assume the responsibility and duties of the office of county appraiser shall reimburse the state for the actual costs incurred by the director of the division of property valuation in the assumption and carrying out of such responsibility and duties, including any contracting costs in the event it is necessary for the director of property valuation to contract with private appraisal firms to carry out such responsibilities and duties.

(b) On or before June 1 of each year, the director of property valuation shall review the appraisal of property in each county or district to determine if property within the county or district is being appraised or valued in accordance with the requirements of law. If the director determines the property in any county or district is not being appraised in accordance with the requirements of law, the director of property valuation shall notify the county or district appraiser and the board of county commissioners of any county or counties affected that the county has 30 days within which to submit to the director a plan for bringing the appraisal of property within the county into compliance.

If a plan is submitted and approved by the director the county or district shall proceed to implement the plan as submitted. The director shall

continue to monitor the program to insure that the plan is implemented as submitted. If no plan is submitted or if the director does not approve the plan, the director shall petition the state board of tax appeals for a review of the plan or, if no plan is submitted, for authority for the division of property valuation to assume control of the appraisal program of the county and to proceed to bring the same into compliance with the requirements of law.

If the state board of tax appeals approves the plan, the county or district appraiser shall proceed to implement the plan as submitted. If no plan has been submitted or the plan submitted is not approved, the board shall fix a time within which the county may submit a plan or an amended plan for approval. If no plan is submitted and approved within the time prescribed by the board, the board shall order the division of property valuation to assume control of the appraisal program of the county and shall certify its order to the state treasurer who shall withhold distributions of the county's share of moneys from the county and city revenue sharing fund and the local ad valorem tax reduction fund and credit the same to the general fund of the state for the year following the year in which the board's order is made. The director of property valuation shall certify the amount of the cost incurred by the division in bringing the program in compliance to the state board of tax appeals. The board shall order the county commissioners to reimburse the state for such costs.

(c) The state board of tax appeals shall within 60 days after the publication of the Kansas assessment/sales ratio study review such publication to determine county compliance with K.S.A. 79-1439, and amendments thereto. If in the determination of the board one or more counties are not in substantial compliance and the director of property valuation has not acted under subsection (b), the board shall order the director of property valuation to take such corrective action as is necessary or to show cause for noncompliance.

Sec. 15. On and after July 1, 2024, K.S.A. 2023 Supp. 79-2988, as amended by section 15 of 2024 Senate Bill No. 410, is hereby amended to read as follows: 79-2988. (a) On or before June 15 each year, the county clerk shall calculate the revenue neutral rate for each taxing subdivision and include such revenue neutral rate on the notice of the estimated assessed valuation provided to each taxing subdivision for budget purposes, *except that for tax year 2024, the deadline shall be extended to July 1, 2024.* The director of accounts and reports shall modify the prescribed budget information form to show the revenue neutral rate.

(b) Except as otherwise provided in this section, no tax rate in excess of the revenue neutral rate shall be levied by the governing body of any taxing subdivision unless a resolution or ordinance has been approved by the governing body according to the following procedure:



(1) At least 10 days in advance of the public hearing, the governing body shall publish notice of its proposed intent to exceed the revenue neutral rate by publishing notice:

(A) On the website of the governing body, if the governing body maintains a website; and

(B) in a weekly or daily newspaper of the county having a general circulation therein. The notice shall include, but not be limited to, its proposed tax rate, its revenue neutral rate and the date, time and location of the public hearing.

(2) On or before July 20, the governing body shall notify the county clerk of its proposed intent to exceed the revenue neutral rate and provide the date, time and location of the public hearing and its proposed tax rate. For all tax years commencing after December 31, 2021, the county clerk shall notify each taxpayer with property in the taxing subdivision, by mail directed to the taxpayer's last known address, of the proposed intent to exceed the revenue neutral rate at least 10 days in advance of the public hearing. Alternatively, the county clerk may transmit the notice to the taxpayer by electronic means at least 10 days in advance of the public hearing, if such taxpayer and county clerk have consented in writing to service by electronic means. The county clerk is not required to send a notice to a property owner of property that is exempt from ad valorem taxation. The county clerk shall consolidate the required information for all taxing subdivisions relevant to the taxpayer's property on one notice. The notice shall be in a format prescribed by the director of accounts and reports. The notice shall include, but not be limited to:

(A) The following heading:

**"NOTICE OF PROPOSED PROPERTY TAX INCREASE AND PUBLIC HEARINGS**

[Current year] [County name] County Revenue Neutral Rate Notice

This is NOT a bill. Do not remit payment.";

(B) the following statement:

"This notice contains estimates of the tax on your property and proposed property tax increases. **THE ACTUAL TAX ON YOUR PROPERTY MAY INCREASE OR DECREASE FROM THESE ESTIMATES.** Governing bodies of taxing subdivisions must vote in order to exceed the Revenue Neutral Rate to increase the total property taxes collected. Governing bodies will vote at public hearings at the dates, times and locations listed. Taxpayers may attend and comment at the hearings. Property tax statements will be issued after mill rates are finalized and taxes are calculated.";

(C) the appraised value and assessed value of the taxpayer's property for the current year and the previous year;



(D) the amount of property tax of each taxing subdivision on the taxpayer's property from the previous year's tax statement in a column titled: "[Previous year] Tax";

(E) the estimated amount of property tax for the current year of each taxing subdivision on the taxpayer's property based on the revenue neutral rate of each taxing subdivision in a column titled: "[Current year] Tax at Revenue Neutral Rate";

(F) the estimated amount of property tax for the current year of each taxing subdivision on the taxpayer's property based on either: (i) The revenue neutral rate for a taxing subdivision that does not intend to exceed its revenue neutral rate; or (ii) the proposed tax rate provided by the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate in a column titled: "[Current year] Maximum Tax";

(G) the difference between the amount of the current year's maximum tax and the previous year's tax, reflected in dollars and a percentage, for each taxing subdivision in a column titled: "[Current year] Maximum Tax Exceeding [Previous year] Tax";

(H) the date, time and location of the public hearing of each taxing subdivision that notified the county clerk of its proposed intent to exceed its revenue neutral rate in a column titled: "Date, Time and Location of Public Hearing"; and

(I) for each taxing subdivision public hearing listed pursuant to subparagraph (H), the difference between the current year's maximum tax and the estimated amount of property tax based on the revenue neutral rate of such taxing subdivision in a column titled: "[Current year] Maximum Tax Exceeding Tax at Revenue Neutral Rate".

Although the state of Kansas is not a taxing subdivision for purposes of this section, the notice shall include the previous year's tax amount and the estimate of the tax for the current year on the taxpayer's property based on the statutory mill levies.

(3) The public hearing to consider exceeding the revenue neutral rate shall be held not sooner than August 20 and not later than September 20. The governing body shall provide interested taxpayers desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment. The public hearing may be conducted in conjunction with the proposed budget hearing pursuant to K.S.A. 79-2929, and amendments thereto, if the governing body otherwise complies with all requirements of this section. Nothing in this section shall be construed to prohibit additional public hearings that provide additional opportunities to present testimony or public comment prior to the public hearing required by this section.

(4) A majority vote of the governing body, by the adoption of a resolution or ordinance to approve exceeding the revenue neutral rate, shall be required prior to adoption of a proposed budget that will result in a tax rate in excess of the revenue neutral rate. Such vote of the governing body shall be conducted at the public hearing and on the same day as the commencement of the public hearing after the governing body has heard from interested taxpayers and shall be a roll call vote. If the governing body approves exceeding the revenue neutral rate, the governing body shall not adopt a budget that results in a tax rate in excess of its proposed tax rate as stated in the notice provided pursuant to this section. A copy of the resolution or ordinance to approve exceeding the revenue neutral rate and a certified copy of any roll call vote reporting, at a minimum, the name and vote of each member of the governing body related to exceeding the revenue neutral rate, whether approved or not, shall be included with the adopted budget, budget certificate and other budget forms filed with the county clerk and the director of accounts and reports and shall be published on the website of the department of administration.

(c) (1) Any governing body subject to the provisions of this section that does not comply with subsection (b) shall refund to taxpayers any property taxes over-collected based on the amount of the levy that was in excess of the revenue neutral rate.

(2) Any taxpayer of the taxing subdivision that is the subject of the complaint or such taxpayer's duly authorized representative may file a complaint with the state board of tax appeals by filing a written complaint, on a form prescribed by the board, that contains the facts that the complaining party believes show that a governing body of a taxing subdivision did not comply with the provisions of subsection (b) and that a reduction or refund of taxes is appropriate. The complaining party shall provide a copy of such complaint to the governing body of the taxing subdivision making the levy that is the subject of the complaint. Notwithstanding K.S.A. 74-2438a, and amendments thereto, no filing fee shall be charged by the executive director of the state board of tax appeals for a complaint filed pursuant to this paragraph. The governing body of the taxing subdivision making the levy that is the subject of the complaint shall be a party to the proceeding. Notice of any summary proceeding or hearing shall be served upon such governing body, the county clerk, the director of accounts and reports and the complaining party. It shall be the duty of the governing body to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity of such levy. If upon a summary proceeding or hearing, it shall be made to appear to the satisfaction of the board that the governing body of the taxing subdivision did not comply with subsection (b), the state board of tax appeals shall order such governing body to refund to taxpayers the amount of property taxes

over collected or reduce the taxes levied, if uncollected. The provisions of this paragraph shall not be construed as prohibiting any other remedies available under the law.

(d) On and after January 1, 2022, in the event that the ~~20-mills tax~~ levied by a school district pursuant to K.S.A. 72-5142, and amendments thereto, increases the property tax revenue generated for the purpose of calculating the revenue neutral rate from the previous tax year and such amount of increase in revenue generated from ~~the 20-mills such tax levied~~ is the only reason *that* the school district would exceed the total property tax revenue from the prior year, the school district shall be deemed to not have exceeded the revenue neutral rate in levying a tax rate in excess of the revenue neutral rate to take into account the increase in revenue from only ~~the 20-mills such tax levied~~.

(e) (1) Notwithstanding any other provision of law to the contrary, if the governing body of a taxing subdivision must conduct a public hearing to approve exceeding the revenue neutral rate under this section, the governing body of the taxing subdivision shall certify, on or before October 1, to the proper county clerk the amount of ad valorem tax to be levied.

(2) If a governing body of a taxing subdivision did not comply with the provisions of subsection (b) and certifies to the county clerk an amount of ad valorem tax to be levied that would result in a tax rate in excess of its revenue neutral rate, the county clerk shall reduce the ad valorem tax to be levied to the amount resulting from such taxing subdivision's revenue neutral rate.

(f) As used in this section:

(1) "Taxing subdivision" means any political subdivision of the state that levies an ad valorem tax on property.

(2) "Revenue neutral rate" means the tax rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year's total assessed valuation. To calculate the revenue neutral rate, the county clerk shall divide the property tax revenue for such taxing subdivision levied for the previous tax year by the total of all taxable assessed valuation in such taxing subdivision for the current tax year, and then multiply the quotient by 1,000 to express the rate in mills. The revenue neutral rate shall be expressed to the third decimal place.

(g) In the event that a county clerk incurred costs of printing and postage that were not reimbursed pursuant to K.S.A. 2023 Supp. 79-2989, and amendments thereto, such county clerk may seek reimbursement from all taxing subdivisions required to send the notice. Such costs shall be shared proportionately by all taxing subdivisions that were included on the same notice based on the total property tax levied by each taxing subdivision. Payment of such costs shall be due to the county clerk by December 31.

(h) The department of administration or the director of accounts and reports shall make copies of adopted budgets, budget certificates, other budget documents and revenue neutral rate documents available to the public on the department of administration’s website on a permanently accessible web page that may be accessed via a conspicuous link to that web page placed on the front page of the department’s website. The department of administration or the director of accounts and reports shall also make the following information for each tax year available on such website:

- (1) A list of taxing subdivisions by county;
- (2) whether each taxing subdivision conducted a hearing to consider exceeding its revenue neutral rate;
- (3) the revenue neutral rate of each taxing subdivision;
- (4) the tax rate resulting from the adopted budget of each taxing subdivision; and
- (5) the percent change between the revenue neutral rate and the tax rate for each taxing subdivision.

(i) Notwithstanding any provisions to the contrary, in the event any governing body does not comply with the provisions of subsection (b) because such governing body did not intend to exceed its revenue neutral rate but the final taxable assessed valuation of such taxing subdivision used to calculate the actual tax levy is less than the estimated assessed valuation used to calculate the revenue neutral rate, such governing body shall be permitted to levy a tax rate that generates the same amount of property tax revenue as levied the previous year or less.

Sec. 16. K.S.A. 2023 Supp. 79-32,110 is hereby amended to read as follows: 79-32,110. (a) *Resident individuals*. Except as otherwise provided by K.S.A. 79-3220(a), and amendments thereto, a tax is hereby imposed upon the Kansas taxable income of every resident individual, which tax shall be computed in accordance with the following tax schedules:

(1) <i>Married individuals filing joint returns.</i>	
(A) <del>For tax year 2012:</del>	
If the taxable income is:	The tax is:
Not over \$30,000	3.5% of Kansas taxable income
Over \$30,000 but not over \$60,000	\$1,050 plus 6.25% of excess over \$30,000
Over \$60,000	\$2,925 plus 6.45% of excess over \$60,000
<del>(B) For tax year 2013:</del>	
If the taxable income is:	The tax is:
Not over \$30,000	3.0% of Kansas taxable income
Over \$30,000	\$900 plus 4.9% of excess over \$30,000

(C) For tax year 2014:

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

(D) For tax years 2015 and 2016:

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

(E) For tax year 2017:

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

(F) For tax year years 2018, and all tax years thereafter through 2023:

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

(B) For tax year 2024, and all tax years thereafter:

If the taxable income is:	The tax is:
Not over \$46,000	5.2% of Kansas taxable income
Over \$46,000	\$2,392 plus 5.58% of excess over \$46,000

(2) All other individuals.

(A) For tax year 2012:

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

(B) For tax year 2013:

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

(C) For tax year 2014:

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

(D) For tax years 2015 and 2016:

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

(E) For tax year 2017:

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

(F) For tax year years 2018, and all tax years thereafter through 2023:

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

(B) For tax year 2024, and all tax years thereafter:

If the taxable income is:	The tax is:
Not over \$23,000	5.2% of Kansas taxable income
Over \$23,000	\$1,196 plus 5.58% of excess over \$23,000

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

(c) *Corporations.* A tax is hereby imposed upon the Kansas taxable income of every corporation doing business within this state or deriving income from sources within this state. Such tax shall consist of a normal tax and a surtax and shall be computed as follows unless otherwise modified pursuant to K.S.A. 2023 Supp. 74-50,321, and amendments thereto:

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

(2) the surtax shall be in an amount equal to 3% of the Kansas taxable income of such corporation in excess of \$50,000.

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

(e) Notwithstanding the provisions of subsections (a) and (b): ~~(1) For tax years 2016 and 2017, married individuals filing joint returns with taxable income of \$12,500 or less, and all other individuals with taxable income of \$5,000 or less, shall have a tax liability of zero; and (2), for tax year~~ *years 2018, and all tax years thereafter through 2023, married individuals filing joint returns with taxable income of \$5,000 or less, and all other individuals with taxable income of \$2,500 or less, shall have a tax liability of zero.*

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

Sec. 17. K.S.A. 79-32,111c is hereby amended to read as follows: 79-32,111c. (a) There shall be allowed as a credit against the tax liability of a resident individual imposed under the Kansas income tax act an amount equal to ~~12.5% for tax year 2018; an amount equal to 18.75% for tax year 2019; and an amount equal to 25% for tax year~~ *years 2020 through 2023 and an amount equal to 50% for tax year 2024*, and all tax years thereafter, of the amount of the credit allowed against such taxpayer's federal income tax liability pursuant to 26 U.S.C. § 21 for the taxable year in which such credit was claimed against the taxpayer's federal income tax liability.

(b) The credit allowed by subsection (a) shall not exceed the amount of the tax imposed by K.S.A. 79-32,110, and amendments thereto, reduced by the sum of any other credits allowable pursuant to law.

(c) No credit provided under this section shall be allowed to any individual who fails to provide a valid social security number issued by the social security administration, to such individual, the individual's spouse and every dependent of the individual.

Sec. 18. On and after July 1, 2024, K.S.A. 2023 Supp. 79-32,117, as amended by section 14 of 2023 Senate Bill No. 27, 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, except that the federal net operating loss deduction shall not be added to an individual's federal adjusted gross income for tax years beginning after December 31, 2016.

(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. 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. 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 subsection (c)(xv) 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. 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. 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 subsection (c)(xiii), 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. 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. 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. 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. 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. 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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. 65-6731, and amendments thereto, for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 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. 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. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as a deduction for federal income tax purposes.

(xxvi) For all taxable years beginning after December 31, 2016, 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. 72-4357, and amendments thereto, and is also claimed as an itemized deduction for federal income tax purposes.

(xxvii) For all taxable years commencing after December 31, 2020, the amount of any interest expense paid or accrued in a previous taxable year but allowed as a deduction pursuant to section 163 of the federal internal revenue code in the current taxable year by reason of the carry-forward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code. For purposes of this paragraph, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable pursuant to section 163 of the federal internal revenue code if the limitation pursuant to section 163(j) of the federal internal revenue code did not exist.

(xxviii) For all taxable years beginning after December 31, 2021, the amount of any contributions to, or earnings from, a first-time home buyer

savings account if distributions from the account were not used to pay for expenses or transactions authorized pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto, or were not held for the minimum length of time required pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving payable on death beneficiary pursuant to K.S.A. 2023 Supp. 58-4904(e), and amendments thereto.

(xxix) For all taxable years beginning after December 31, 2024, the amount of any contributions to, or earnings from, an adoption savings account if distributions from the account were not used to pay for expenses or transactions authorized pursuant to section 4 of 2024 House Bill No. 2465, and amendments thereto, or were not held for the minimum length of time required pursuant to section 4 of 2024 House Bill No. 2465, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving payable on death beneficiary pursuant to section 4(e) of 2024 House Bill No. 2465, and amendments thereto.

(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) (1) For taxable years beginning after December 31, 2021, the amount of any federal credit disallowance under the provisions of 26 U.S.C. § 280C(a).

(2) For taxable years beginning after December 31, 2019, and ending before January 1, 2022, 50% of the amount of the federal employee retention credit disallowance under rules similar to the rules of 26 U.S.C. § 280C(a). The taxpayer shall be required to prove that such taxpayer previously filed Kansas income tax returns and paid Kansas income tax on the disallowed amount. Notwithstanding any other provision of law to the contrary, any claim for refund or amended return relating to this subparagraph shall be allowed to be filed on or before April 15, 2025, and no claim for refund or amended return shall be allowed or filed after April 15, 2025.

(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. 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 taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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) The cumulative amounts not exceeding \$3,000, or \$6,000 for a married couple filing a joint return, for each designated beneficiary that are contributed to: (1) 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; or (2) an achieving a better life experience (ABLE) account established under the Kansas ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof pursuant to section 529A of the internal revenue code of 1986, as amended, for the purpose of saving private funds to support an individual with a disability. The terms and phrases used in this paragraph shall have the meaning respectively ascribed thereto by the provisions of K.S.A. 75-643 and 75-652, and amendments thereto, and the provisions of such sections are hereby incorporated by reference for all purposes thereof. For all taxable years beginning after December 31, 2022, contributions made to a qualified tuition program account or a qualified ABLE program account pursuant to this paragraph on and after January 1 but prior to the date required for filing a return pursuant to K.S.A. 79-3221, and amendments thereto, of the successive taxable year may be elected by the taxpayer to apply to the prior taxable year if such election is made at the time of filing the return. No contribution shall be used as a modification pursuant to this paragraph in more than one taxable year.

(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, 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~~ (A) For all taxable years beginning after December 31, 2007, *and ending before January 1, 2024*, 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.

(B) *For all taxable years beginning after December 31, 2023, amounts received as benefits under the federal social security act that are included in federal adjusted gross income of a taxpayer.*

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

(xx) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, 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, not including guaranteed payments as defined in section 707(c) of the federal internal revenue code and as reported to the taxpayer from federal schedule K-1, (form 1065-B), in box 9, code F or as reported to the taxpayer from federal schedule K-1, (form 1065) in box 4, 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.

(xxi) For all taxable years beginning after December 31, 2013, amounts equal to the unreimbursed travel, lodging and medical expenditures directly incurred by a taxpayer while living, or a dependent of the taxpayer while living, for the donation of one or more human organs of the taxpayer, or a dependent of the taxpayer, to another person for human organ transplantation. The expenses may be claimed as a subtraction modification provided for in this section to the extent the expenses are not already subtracted from the taxpayer's federal adjusted gross income. In no circumstances shall the subtraction modification provided for in this section for any individual, or a dependent, exceed \$5,000. As used in this section, "human organ" means all or part of a liver, pancreas, kidney, intestine, lung or bone marrow. The provisions of this paragraph shall take effect on the day the secretary of revenue certifies to the director of the budget that the cost for the department of revenue of modifications to the automated tax system for the purpose of implementing this paragraph will not exceed \$20,000.

(xxii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of net gain from the sale of: (1) Cattle and horses, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 24 months or more from the date of acquisition; and (2) other livestock, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 12 months or more from the date of acquisition. The subtraction from federal adjusted gross income shall be limited to the amount of the additions recognized under the provisions of subsection (b)(xix) attributable to the business in which the livestock sold had been used. As used in this paragraph, the term "livestock" shall not include poultry.

(xxiii) For all taxable years beginning after December 31, 2012, amounts received under either the Overland Park, Kansas police department retirement plan or the Overland Park, Kansas fire department retirement plan, both as established by the city of Overland Park, pursuant to the city's home rule authority.

(xxiv) For taxable years beginning after December 31, 2013, and ending before January 1, 2017, the net gain from the sale from Christmas trees grown in Kansas and held by the taxpayer for six years or more.



(xxv) For all taxable years commencing after December 31, 2020, 100% of global intangible low-taxed income under section 951A of the federal internal revenue code of 1986, before any deductions allowed under section 250(a)(1)(B) of such code.

(xxvi) (1) For all taxable years commencing after December 31, 2020, the amount of any interest expense paid or accrued in the current taxable year and disallowed as a deduction pursuant to section 163(j) of the federal internal revenue code.

(2) For purposes of this paragraph, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable pursuant to section 163 of the federal internal revenue code if the limitation pursuant to section 163(j) of the federal internal revenue code did not exist.

(3) For tax year 2021, an amount equal to the sum of any interest expenses paid or accrued in tax years 2018, 2019 and 2020 less the sum of amounts allowed as a deduction pursuant to section 163 of the federal internal revenue code in tax years 2018, 2019 and 2020.

(xxvii) For taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures shall be allowed to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

(xxviii) For all taxable years beginning after December 31, 2021: (1) The amount contributed to a first-time home buyer savings account pursuant to K.S.A. 2023 Supp. 58-4903, and amendments thereto, in an amount not to exceed \$3,000 for an individual or \$6,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in a first-time home buyer savings account. For all taxable years beginning after December 31, 2022, contributions made to a first-time home buyer savings account pursuant to subparagraph (1) on and after January 1 but prior to the date required for filing a return pursuant to K.S.A. 79-3221, and amendments thereto, of the successive taxable year may be elected by the taxpayer to apply to the prior taxable year if such election is made at the time of filing the return. No contribution shall be used as a modification pursuant to subparagraph (1) in more than one taxable year.

(xxix) For taxable years beginning after December 31, 2017, for an individual taxpayer who carried back federal net operating losses arising in a taxable year beginning after December 31, 2017, and before January 1, 2021, pursuant to section 172(b)(1) of the federal internal revenue code as amended by the coronavirus aid, relief, and economic security act (CARES act), the amount of such federal net operating loss carry-back for each applicable year. If the amount of such federal net operating

loss carryback exceeds the taxpayer's Kansas adjusted gross income for such taxable year, the amount thereof that exceeds such Kansas adjusted gross income may be carried forward as a subtraction modification in the following taxable year or years until the total amount of such federal net operating loss carryback has been deducted, except that no such unused amount shall be carried forward for deduction as a subtraction modification after the 20<sup>th</sup> taxable year following the taxable year of the net operating loss. Notwithstanding any other provision of law to the contrary, an extension of time shall be allowed for a claim for refund or amended return for tax years 2018, 2019 or 2020 limited to the application of the provisions of this paragraph and such claim for refund or amended return must be filed on or before April 15, 2025.

(xxx) For all taxable years beginning after December 31, 2024: (1) The amount contributed to an adoption savings account pursuant to section 3 of 2024 House Bill No. 2465, and amendments thereto, in an amount not to exceed \$6,000 for an individual or \$12,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in an adoption savings account.

(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.

Sec. 19. K.S.A. 2023 Supp. 79-32,119 is hereby amended to read as follows: 79-32,119. (a) The Kansas standard deduction of an individual, including a husband and wife who are either both residents or who file a joint return as if both were residents, shall be equal to the sum of the standard deduction amount allowed pursuant to this section, and the additional standard deduction amount allowed pursuant to this section for each such deduction allowable to such individual or to such husband and wife under the federal internal revenue code.

(b) For tax year 1998, and all tax years thereafter, the additional standard deduction amount shall be as follows: Single individual and head of household filing status, \$850; and married filing status, \$700.

(c) (1) ~~For tax year 2013 through tax year 2020, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, \$3,000; married filing status, \$7,500; and head of household filing status, \$5,500.~~

(2)—For tax-year years 2021, and all tax years thereafter through 2023, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, \$3,500; married filing status, \$8,000; and head of household filing status, \$6,000.

(2) *For tax year 2024, and all tax years thereafter, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, \$3,605; married filing status, \$8,240; and head of household filing status, \$6,180.*

(d) For purposes of this section, the federal standard deduction allowable to a husband and wife filing separate Kansas income tax returns shall be determined on the basis that separate federal returns were filed, and the federal standard deduction of a husband and wife filing a joint Kansas income tax return shall be determined on the basis that a joint federal income tax return was filed.

Sec. 20. K.S.A. 2023 Supp. 79-32,121 is hereby amended to read as follows: 79-32,121. (a) ~~An individual~~ *For tax year 2024, and all tax years thereafter, a taxpayer* shall be allowed a Kansas exemption of ~~\$2,250 for each exemption~~ as follows:

(1) *In the case of married individuals filing a joint return, a personal exemption of \$18,320;*

(2) *in the case of all other individuals with a filing status of single, head of household or married filing separate, a personal exemption of \$9,160; and*

(3) *in addition to the amount allowed pursuant to paragraph (1) or (2), a personal exemption of \$2,320 for each dependent for which such individual taxpayer is entitled to a deduction for the taxable year for federal income tax purposes.*

(b) In addition to the exemptions provided in subsection (a), any individual who has been honorably discharged from active service in any branch of the armed forces of the United States and who is certified by the United States department of veterans affairs or its successor to be in receipt of disability compensation at the 100% rate, if the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service, such individual shall be allowed an additional Kansas exemption of \$2,250 for tax year 2023 and all tax years thereafter.

Sec. 21. K.S.A. 65-163j, 65-3306, 65-3327, 75-2556, 79-503a, 79-5a27, 79-1107, 79-1108, 79-1479 and 79-32,111c and K.S.A. 2023 Supp. 74-8768, 79-201x, 79-32,110, 79-32,119 and 79-32,121 are hereby repealed.

Sec. 22. On and after July 1, 2024, K.S.A. 19-2694, 79-2960, 79-2961, 79-2962, 79-2965, 79-2966 and 79-2967 and K.S.A. 2023 Supp. 79-2959, as amended by section 189 of 2023 Senate Bill No. 28, 79-2964, as amended by section 190 of 2023 Senate Bill No. 28, 79-2988, as amended by section 15 of 2024 Senate Bill No. 410, and 79-32,117, as amended by section 14 of 2023 Senate Bill No. 27, are hereby repealed.

Sec. 23. This act shall take effect and be in force from and after its publication in the Kansas register.

Approved June 20, 2024.

Published in the *Kansas Register* June 27, 2024.

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## CHAPTER 2

## HOUSE BILL No. 2001

AN ACT concerning economic development; relating to the STAR bonds financing act; authorizing the secretary of commerce to enter into agreements with major professional sports franchises to establish up to two STAR bond projects for a major professional sports complex or approve such projects of a city or county as authorized by the legislative coordinating council; expanding bond financing revenue sources and the discretion of the secretary and making other provisions in the STAR bonds financing act for the purpose of facilitating such projects; allowing the secretary to undertake or finance such projects independently or with local revenue when approved by a city or county; limiting the secretary's authority to approve such projects to a period of one year and permitting the legislative coordinating council to extend such authority for an additional year; authorizing the Kansas development finance authority to issue STAR bonds for such projects when approved by the secretary; providing for transfers of certain funds from the state gaming revenues fund to the attracting professional sports to Kansas fund for the fiscal year ending June 30, 2025, and each fiscal year thereafter; amending K.S.A. 12-17,162, 12-17,164, 12-17,168, 12-17,169, 12-17,170, 12-17,174 and 79-4801 and K.S.A. 2023 Supp. 79-4108 and 79-41a03 and repealing the existing sections.

*Be it enacted by the Legislature of the State of Kansas:*

New Section 1. (a) (1) Subject to paragraph (3) and subsections (b) and (c), the secretary of commerce is authorized to enter into an agreement with one or more major professional sports franchises for the purpose of establishing a major professional sports franchise STAR bond district and project for a major professional sports complex, as defined in K.S.A. 12-17,162(o), (p), (aa)(2) and (cc)(2), and amendments thereto, and financing such project in accordance with the provisions of the STAR bonds financing act applicable to such a project. Such district and project may be established and financed independently by the secretary or with the participation of a city or county pursuant to the provisions of K.S.A. 12-17,164 and 12-17,169, and amendments thereto, and other applicable provisions of the STAR bonds financing act.

(2) Subject to paragraph (3) and subsections (b) and (e), the secretary of commerce is authorized to approve a STAR bond district and project as described in paragraph (1) of a city or county.

(3) This authority granted pursuant to paragraphs (1) and (2) shall be limited to not more than two such districts and projects in total. No such STAR bond project district shall be approved or such agreement executed by the secretary after June 30, 2025, unless the secretary's authorization to enter into such an agreement or approve such a district is extended for an additional period of one year by the legislative coordinating council as provided in subsection (b).

(b) The legislative coordinating council may extend the authority of the secretary of commerce to approve a STAR bond project district or execute an agreement as provided by subsection (a) for an additional period of July

1, 2025, through June 30, 2026, at any time on or before July 1, 2025. The council may take such action when the legislature is in session or when not in session. If circumstances are such that the council does not address this matter on or before July 1, 2025, the council may approve such extension at the next meeting of the council held after July 1, 2025, and if approved, such extension shall be effective retroactively. The secretary of commerce may make a written request for such extension to the council and shall provide consultation to the council regarding the matter by written statement or by appearance by the secretary of commerce or the secretary's designee at a meeting of the council. The failure of the secretary to make such request or provide such consultation shall not limit the authority of the council to act on this matter at a meeting of the council.

(c) The secretary shall not enter into any agreement unless reviewed and approved by the affirmative vote of a majority of the members of the legislative coordinating council prior to the finalization of the agreement by the secretary. If the legislative coordinating council does not approve a proposed agreement, the secretary shall not enter into the agreement but may negotiate further with a major professional sports franchise and submit another proposed agreement for review and approval by the council until an agreement approved by the council is finally executed or the secretary or the major professional sports franchise discontinues negotiations. The council is granted the authority to act on this matter at any time, including when the legislature is in session. The secretary of commerce and any officer or employee of the department of commerce may appear before the council to provide testimony if requested by the council. Notwithstanding the provisions of the open meetings act, in the discretion of the chairperson of the council, any review, testimony or discussion, or portions thereof, regarding a proposed agreement shall not be open to the public. A vote by the council on whether a proposed agreement should be approved shall be made in open session and limited to an up or down decision on the question of whether the proposed agreement should be approved. A proposed agreement and any associated documentation or testimony shall be confidential and shall not be subject to the open records act. After execution of an agreement, the executed agreement and all written documentation provided to the council required by subsection (d) with respect to the proposed agreement that has been approved and executed shall be a public record. The provisions of this paragraph providing for confidentiality of records shall expire on July 1, 2029, unless the legislature acts to reenact such provisions pursuant to K.S.A. 45-229, and amendments thereto, prior to July 1, 2029.

(d) The secretary or secretary's designee shall present the following written documentation to the council for the council's consideration in determining whether to approve a proposed agreement:

- (1) The proposed agreement and any attachments thereto;
  - (2) the STAR bond project plan if not wholly included in or attached to the agreement; and
  - (3) any additional information requested by the council if such information is consistent with public record information provided by a city or county in the course of meeting the requirements of K.S.A. 12-17,165 and 12-17,166, and amendments thereto, for the establishment of a STAR bond project district or a STAR bond project.
- (e) The secretary shall not approve any STAR bond project district, as defined in K.S.A. 12-17,162(cc)(2), and amendments thereto, or STAR bond project, as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto, as required by the STAR bonds financing act for the establishment of such district or project by a city or county unless first approved by the legislative coordinating council. The provisions of subsections (c) and (d) regarding the authority of the council to act at any time, submission of written documentation, testimony of the secretary or secretary's designee and the vote of the council shall be applicable. The exceptions to the open meetings act and open records act and the provisions regarding confidentiality and release of written documentation shall be applicable unless the information has already been made public. At the request of the council, a representative of the city or county shall appear and provide testimony.
- (f) This section shall be a part of and supplemental to the STAR bonds financing act.

Sec. 2. K.S.A. 12-17,162 is hereby amended to read as follows: 12-17,162. As used in the STAR bonds financing act, unless a different meaning clearly appears from the context:

(a) "Auto race track facility" means: (1) An auto race track facility and facilities directly related and necessary to the operation of an auto race track facility, including, but not limited to, grandstands, suites and viewing areas, concessions, souvenir facilities, catering facilities, visitor and retail centers, signage and temporary hospitality facilities, but excluding (2) hotels, motels, restaurants and retail facilities, not directly related to or necessary to the operation of such facility.

(b) "Commence work" means the manifest commencement of actual operations on the development site, such as, erecting a building, excavating the ground to lay a foundation or a basement or work of like description according to an approved plan of construction, with the intention and purpose to continue work until the project is completed.

(c) "De minimis" means an amount less than 15% of the land area within a STAR bond project district.

(d) "Developer" means any person, firm, corporation, partnership or limited liability company other than a city and other than an agency, political subdivision or instrumentality of the state. "Developer" includes the

names of the owners, partners, officers or principals of the developer for purposes of inclusion of the name of the developer into any application, document or report pursuant to this act if such application, document or report is a public record.

(e) “Economic impact study” means a study to project the financial benefit of the project to the local, regional and state economies.

(f) “Eligible area” means a historic theater, major tourism area, major motorsports complex, auto race track facility, river walk canal facility, major multi-sport athletic complex, major business facility ~~or~~, a major commercial entertainment and tourism area *or a major professional sports complex* as determined by the secretary.

(g) “Feasibility study” means a feasibility study as defined in K.S.A. 12-17,166(b), and amendments thereto.

(h) “Historic theater” means a building constructed prior to 1940 that was constructed for the purpose of staging entertainment, including motion pictures, vaudeville shows or operas, that is operated by a nonprofit corporation and is designated by the state historic preservation officer as eligible to be on the Kansas register of historic places or is a member of the Kansas historic theatre association.

(i) “Historic theater sales tax increment” means the amount of state and local sales tax revenue imposed pursuant to K.S.A. 12-187 et seq., 79-3601 et seq. and 79-3701 et seq., and amendments thereto, collected from taxpayers doing business within the historic theater that is in excess of the amount of such taxes collected prior to the designation of the building as a historic theater for purposes of this act.

(j) “Major business facility” means a significant business headquarters or office building development designed to draw a substantial number of new visitors to Kansas and that has agreed to provide visitor tracking data to the secretary as requested by the secretary, including, but not limited to, residence zip code information, to be provided or held by the secretary without personally identifiable information. A major business facility shall meet sales tax increment revenue requirements that shall be established by the secretary independent of any associated retail businesses located in the STAR bond project district pursuant to the STAR bond project plan.

(k) “Major commercial entertainment and tourism area” means an area that may include, but not be limited to, a major multi-sport athletic complex.

(l) “Major motorsports complex” means a complex in Shawnee county that is utilized for the hosting of competitions involving motor vehicles, including, but not limited to, automobiles, motorcycles or other self-propelled vehicles other than a motorized bicycle or motorized wheelchair. Such project may include racetracks, all facilities directly related and necessary to the operation of a motorsports complex, including, but



not limited to, parking lots, grandstands, suites and viewing areas, concessions, souvenir facilities, catering facilities, visitor and retail centers, signage and temporary hospitality facilities, but excluding hotels, motels, restaurants and retail facilities not directly related to or necessary to the operation of such facility.

(m) “Major tourism area” means an area for which the secretary has made a finding the capital improvements costing not less than \$100,000,000 will be built in the state to construct an auto race track facility.

(n) “Major multi-sport athletic complex” means an athletic complex that is utilized for the training of athletes, the practice of athletic teams, the playing of athletic games or the hosting of events. Such project may include playing fields, parking lots and other developments including grandstands, suites and viewing areas, concessions, souvenir facilities, catering facilities, visitor centers, signage and temporary hospitality facilities, but excluding hotels, motels, restaurants and retail facilities, not directly related to or necessary to the operation of such facility.

(o) “*Major professional sports complex*” means a project, approved or pursuant to an authorized agreement as provided by section 1, and amendments thereto, located within this state including a stadium of not less than 30,000 seats for the purpose of the holding of national football league or major league baseball athletic contests and other events and gatherings or a practice or training facility utilized by a major professional sports franchise and all buildings, improvements, facilities or attractions located within any STAR bond project district as defined in subsection (cc)(2).

(p) “*Major professional sports franchise*” means any corporation, partnership or other entity that owns a team or franchise that is a member of the national football league or major league baseball that is located in any state adjacent to Kansas.

(q) “Market study” means a study to determine the ability of the project to gain market share locally, regionally and nationally and the ability of the project to gain sufficient market share to:

- (1) Remain profitable past the term of repayment; and
- (2) maintain status as a significant factor for travel decisions.

~~(p)~~(r) “Market impact study” means a study to measure the impact of the proposed project on similar businesses in the project’s market area.

~~(q)~~(s) “Museum facility” means a separate newly-constructed museum building and facilities directly related and necessary to the operation thereof, including gift shops and restaurant facilities, but excluding hotels, motels, restaurants and retail facilities not directly related to or necessary to the operation of such facility. The museum facility shall be owned by the state, a city, county, other political subdivision of the state or a non-profit corporation, shall be managed by the state, a city, county, other

political subdivision of the state or a non-profit corporation and may not be leased to any developer and shall not be located within any retail or commercial building.

~~(+)~~(t) “Project” means a STAR bond project.

~~(s)~~(u) “Project costs” means those costs necessary to implement a STAR bond project plan, including costs incurred for:

- (1) Acquisition of real property within the STAR bond project area;
- (2) payment of relocation assistance pursuant to a relocation assistance plan as provided in K.S.A. 12-17,173, and amendments thereto;
- (3) site preparation including utility relocations;
- (4) sanitary and storm sewers and lift stations;
- (5) drainage conduits, channels, levees and river walk canal facilities;
- (6) street grading, paving, graveling, macadamizing, curbing, guttering and surfacing;
- (7) street light fixtures, connection and facilities;
- (8) underground gas, water, heating and electrical services and connections located within the public right-of-way;
- (9) sidewalks and pedestrian underpasses or overpasses;
- (10) drives and driveway approaches located within the public right-of-way;
- (11) water mains and extensions;
- (12) plazas and arcades;
- (13) parking facilities and multilevel parking structures devoted to parking only;
- (14) landscaping and plantings, fountains, shelters, benches, sculptures, lighting, decorations and similar amenities;
- (15) auto race track facility;
- (16) major multi-sport athletic complex;
- (17) museum facility;
- (18) major motorsports complex;
- (19) rural redevelopment project, including costs incurred in connection with the construction or renovation of buildings or other structures;
- (20) *major professional sports complex, including all costs necessary to implement a STAR bond project plan for the development of a major professional sports complex, including, but not limited to, costs incurred for construction or renovation of a stadium and other buildings, improvements, structures, facilities, infrastructure improvements and utilities or any related expenses to develop and finance such complex;*
- (21) related expenses to redevelop and finance the project, except that for a STAR bond project financed with special obligation bonds payable from the revenues described in K.S.A. 12-17,169(a)(1) or (a)(2)(A) and (a)(2)(B), and amendments thereto, such expenses shall require prior approval by the secretary of commerce; and

~~(21)~~(22) except as specified in paragraphs (1) through ~~(20)~~ (21) above, “project costs” does not include:

(A) Costs incurred in connection with the construction of buildings or other structures;

(B) fees and commissions paid to developers, real estate agents, financial advisors or any other consultants who represent the developers or any other businesses considering locating in or located in a STAR bond project district;

(C) salaries for local government employees;

(D) moving expenses for employees of the businesses locating within the STAR bond project district;

(E) property taxes for businesses that locate in the STAR bond project district;

(F) lobbying costs;

(G) any bond origination fee charged by the city or county;

(H) any personal property as defined in K.S.A. 79-102, and amendments thereto; and

(I) travel, entertainment and hospitality.

~~(t)~~(v) “Projected market area” means any area within the state in which the project is projected to have a substantial fiscal or market impact upon businesses in such area.

~~(u)~~(w) “River walk canal facilities” means a canal and related water features which flow through a major commercial entertainment and tourism area and facilities related or contiguous thereto, including, but not limited to, pedestrian walkways and promenades, landscaping and parking facilities.

~~(v)~~(x) “Rural redevelopment project” means a project that is in an area outside of a metropolitan area with a population of more than 50,000, that is of regional importance, with capital investment of at least \$3,000,000 and that will enhance the quality of life in the community and region.

~~(w)~~(y) “Sales tax and revenue” are those revenues available to finance the issuance of special obligation bonds as identified in K.S.A. 12-17,168, and amendments thereto.

~~(x)~~(z) “STAR bond” means a sales tax and revenue bond.

~~(y)~~(aa) “STAR bond project” means:

(I) An approved project to implement a project plan for the development of the established STAR bond project district that:

~~(1)~~—(A) (i) Has at least a \$75,000,000 capital investment and \$75,000,000 in projected gross annual sales; or

~~(B)~~(ii) for metropolitan areas with a population of between 50,000 and 75,000, has at least a \$40,000,000 capital investment and \$40,000,000 in projected gross annual sales, if the project is deemed of high value by the secretary; or

~~(2)(B)~~ for areas outside of metropolitan areas with a population of more than 50,000, the secretary finds the project:

- ~~(A)(i)~~ Is an eligible area as defined in subsection (f); and
  - ~~(B)(ii)~~ would be of regional or statewide importance;
  - ~~(3)(C)~~ is a major tourism area as defined in subsection (m);
  - ~~(4)(D)~~ is a major motorsports complex, as defined in subsection (l); or
  - ~~(5)(E)~~ is a rural redevelopment project as defined in subsection ~~(v)~~
- (x); or

(2) *A project approved or pursuant to an authorized agreement as provided by section 1, and amendments thereto, to implement one or more project plans for the development of a major professional sports complex with a combined capital investment of not less than \$1,000,000,000.*

~~(z)(bb)~~ “STAR bond project area” means the geographic area within the STAR bond project district in which there may be one or more projects.

~~(aa)(cc)~~ “STAR bond project district” means:

(1) The specific area declared to be an eligible area as determined by the secretary in which the city or county may develop one or more STAR bond projects. A “STAR bond project district” includes a redevelopment district, as defined in K.S.A. 12-1770a, and amendments thereto, created prior to the effective date of this act for the Wichita Waterwalk project in Wichita, Kansas, provided, the city creating such redevelopment district submits an application for approval for STAR bond financing to the secretary on or before July 31, 2007, and receives a final letter of determination from the secretary approving or disapproving the request for STAR bond financing on or before November 1, 2007. No STAR bond project district shall include real property which has been part of another STAR bond project district unless such STAR bond project and STAR bond project district have been approved by the secretary of commerce pursuant to K.S.A. 12-17,164 and 12-17,165, and amendments thereto, prior to March 1, 2016. A STAR bond project district in a metropolitan area with a population of more than 50,000, shall be a contiguous parcel of real estate and shall be limited to those areas being developed by the STAR bond project and any area of real property reasonably anticipated to directly benefit from the redevelopment project; or

(2) *the specific area approved or pursuant to an authorized agreement as provided by section 1, and amendments thereto, and that is declared to be an eligible area as determined by the secretary in which the city or county, or the secretary independently or with the participation of the city or county, as provided by K.S.A. 12-17,164, and amendments thereto, may develop one or more STAR bond projects as defined in subsection (aa)(2). Such area may include real property that is or has been a part of another STAR bond project district, however, any outstanding STAR bonds issued for such other STAR bond project district shall have priority*

for repayment. Any STAR bond project district as defined pursuant to this paragraph shall not be required to contain contiguous parcels of real estate or be limited to those areas being developed pursuant to any such STAR bond project.

~~(bb)~~(dd) “STAR bond project district plan” means the preliminary plan that identifies all of the proposed STAR bond project areas and identifies in a general manner all of the buildings, facilities and improvements in each that are proposed to be constructed or improved in each STAR bond project area.

~~(ee)~~(ee) “STAR bond project plan” means the plan adopted by a city or county for the development of a STAR bond project or projects in a STAR bond project district. “STAR bond project plan” includes a plan adopted by the secretary independently, the secretary with the participation of a city or county or a city or county as approved by the secretary, as provided by K.S.A. 12-17,164, and amendments thereto, for the development of a STAR bond project or projects as defined in subsection (aa) (2) in a STAR bond project district as defined in subsection (cc)(2) and approved or pursuant to an authorized agreement as provided by section 1, and amendments thereto.

~~(dd)~~(ff) “Secretary” means the secretary of commerce.

~~(ee)~~(gg) “Substantial change” means, as applicable, a change wherein the proposed plan or plans differ substantially from the intended purpose for which the STAR bond project district plan was approved.

~~(ff)~~(hh) “Tax increment” means:

(1) Except as provided in paragraph (2), that portion of the revenue derived from state and local sales, use and transient guest tax imposed pursuant to K.S.A. 12-187 et seq., 12-1692 et seq., 79-3601 et seq. and 79-3701 et seq., and amendments thereto, collected from taxpayers doing business within that portion of a STAR bond project district occupied by a project that is in excess of the amount of base year revenue. For purposes of this subsection, the base year shall be the 12-month period immediately prior to the month in which the STAR bond project district is established. The department of revenue shall determine base year revenue by reference to the revenue collected during the base year from taxpayers doing business within the specific area in which a STAR bond project district is subsequently established. The base year of a STAR bond project district, following the addition of area to the STAR bond project district, shall be the base year for the original area, and with respect to the additional area, the base year shall be any 12-month period immediately prior to the month in which additional area is added to the STAR bond project district. For purposes of this subsection, revenue collected from taxpayers doing business within a STAR bond project district, or within a specific area in which a STAR bond project district is subsequently estab-

lished shall not include local sales and use tax revenue that is sourced to jurisdictions other than those in which the project is located. The secretary of revenue and the secretary of commerce shall certify the appropriate amount of base year revenue for taxpayers relocating from within the state into a STAR bond district.

(2) *With respect to any STAR bond project district as defined in subsection (cc)(2), “tax increment” may include all revenue described in paragraph (1) collected from retail sales from any business within such STAR bond project district. “Tax increment” shall include all revenue derived from the sale of alcoholic liquor as defined in K.S.A. 79-41a01, and amendments thereto, pursuant to K.S.A. 79-4101 and 79-41a02, and amendments thereto, collected from consumers purchasing alcoholic liquor within such STAR bond project district that is in excess of the amount of base year revenue for such taxes. The “tax increment” for any such STAR bond project district that has been independently established by the secretary as provided by K.S.A. 12-17,164, and amendments thereto, shall not include local sales, use or transient guest tax imposed pursuant to K.S.A. 12-187 et seq. and 12-1692 et seq., and amendments thereto, unless approved by a participating city or county as provided by K.S.A. 12-17,164, and amendments thereto. If a STAR bond project district as defined in subsection (cc)(2) includes real property that is or has been part of another previously approved STAR bond project district, the “tax increment” shall also exclude that portion of state and local sales, use or transient guest tax revenue pledged to repayment of any STAR bonds issued for a previously approved STAR bond project within such other district while such bonds are outstanding. The amount of base year revenue for any revenue derived from the sale of alcoholic liquor and any state sales and use taxes shall be set by the secretary in the secretary’s sole discretion upon the establishment of a STAR bond project district as defined in K.S.A. 12-17,162(cc)(2), and amendments thereto. If local sales, use or transient guest tax revenue are also pledged by a city or county, whether such city or county is participating with the secretary, or is itself establishing such STAR bond project district, as provided by K.S.A. 12-17,164, and amendments thereto, the amount of base year revenue for such local tax revenues shall be set by the city or county in the city or county’s discretion and approved by the secretary. Base year revenue determinations by the secretary or by the city or county as approved by the secretary shall not be required to be based on the procedure provided in paragraph (1).*

~~(gg)~~(ii) “Taxpayer” means a person, corporation, limited liability company, S corporation, partnership, registered limited liability partnership, foundation, association, nonprofit entity, sole proprietorship, business trust, group or other entity that is subject to the Kansas income tax act, K.S.A. 79-3201 et seq., and amendments thereto.

Sec. 3. K.S.A. 12-17,164 is hereby amended to read as follows: 12-17,164. (a) (1) (A) (i) The governing body of a city may establish one or more STAR bond projects in any area within such city or wholly outside the boundaries of such city. A STAR bond project wholly outside the boundaries of such city must be approved by the board of county commissioners by the passage of a county resolution.

(ii) The governing body of a county may establish one or more STAR bond projects in any unincorporated area of the county.

(iii) *No STAR bond project as defined by K.S.A. 12-17,162(aa)(2), and amendments thereto, shall be established by a city or county unless approved pursuant to section 1, and amendments thereto.*

*(B) The governing body of a city or county may elect to participate in a STAR bond project as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto, established independently by the secretary pursuant to an agreement authorized by section 1, and amendments thereto, by pledging local sales, use and transient guest tax revenues for the repayment of STAR bonds issued by the Kansas development finance authority pursuant to this section and K.S.A. 12-17,169, and amendments thereto. If the governing body of the city or county elects to participate, the governing body of the city or county shall hold a public hearing and pass an appropriate ordinance or resolution specifying the city or county's pledge of such local revenues that meet any requirements of the secretary and the Kansas development finance authority. Such ordinance or resolution shall be passed not later than 60 days after the date of approval by the legislative coordinating council of the agreement pursuant to section 1, and amendments thereto, or the secretary may proceed without the city or county's participation to establish the STAR bond project district and undertake the STAR bond project plan without further public notice or hearing, as provided by paragraph (2).*

*(C) The projects shall be eligible for financing by special obligation bonds payable from revenues described by K.S.A. 12-17,169(a)(1) and (a)(2)(A) and (a)(2)(B), and amendments thereto. Upon approval by the secretary, a STAR bond project as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto, may be financed by the Kansas development finance authority as provided by K.S.A. 12-17,169, and amendments thereto.*

*(2) In lieu of the procedure required for a city or county to establish a STAR bond project district and a STAR bond project set forth in K.S.A. 12-17,165 and 12-17,166, and amendments thereto, or to finance a project, the secretary may independently establish a STAR bond project district as defined in K.S.A. 12-17,162(cc)(2), and amendments thereto, undertake a STAR bond project as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto, or finance such a STAR bond project through special obligation bonds issued by the Kansas development finance authority as provided by K.S.A. 12-17,169(a)(2)(B), and amendments thereto, with*



*or without the participation of the city or county. In such case, except as otherwise provided, in addition to all powers granted to the secretary, the secretary shall have the powers of a city or county as provided by the STAR bonds financing act necessary in the secretary's discretion to establish, undertake or finance the project through the Kansas development finance authority. The notice, procedural and hearing requirements of K.S.A. 12-17,165 and 12-17,166, and amendments thereto, shall not be applicable to the secretary. Such authority shall include changes to such district as provided by K.S.A. 12-17,171, and amendments thereto, except that no public hearings shall be required. Upon the approval of the secretary, the Kansas development finance authority is authorized to issue special obligation bonds in one or more series to finance such project. No revenue from local sales, use or transient guest taxes imposed pursuant to K.S.A. 12-187 et seq. and 12-1692 et seq., and amendments thereto, shall be pledged as a source of repayment of such special obligation bonds unless approved by the city or county as provided by paragraph (1)(B). Such bonds shall not be a general obligation of the state. Any such bonds and interest thereon shall be an obligation only of the Kansas development finance authority and shall not constitute a debt of the state of Kansas within the meaning of section 6 or 7 of article 11 of the constitution of the state of Kansas and shall not pledge the full faith and credit or the taxing power of the state of Kansas. Such bonds shall be payable, both as to principal and interest, solely from the revenue sources as provided by K.S.A. 12-17,169(a)(2)(B), and amendments thereto.*

*(3) The secretary's authority to approve STAR bond projects as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto, including any such project established by a city or county or established independently by the secretary with or without the participation of the city or county shall be subject to section 1, and amendments thereto.*

*(b) (1) Each STAR bond project shall first be approved by the secretary, if the secretary determines that the proposed project or complex sufficiently promotes, stimulates and develops the general and economic welfare of the state as described in K.S.A. 12-17,160, and amendments thereto. Except as provided in paragraph (2), the secretary, upon approving the project, may approve such financing in an amount not to exceed 50% of the total costs including all project costs and any other costs related to the project. The proceeds of such STAR bond financing may only be used to pay for incurred project costs.*

*(2) For a STAR bond project as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto, the secretary may approve such financing issued by the city or county or by the Kansas development finance authority, as applicable, in an amount not to exceed 70% of the total costs including all project costs and any other costs related to the project.*



(c) For a city proposing to finance a major motorsports complex pursuant to K.S.A. 12-17,169(a)(1)(C) or (a)(1)(E), and amendments thereto, the secretary, upon approving the project, may approve such financing in an amount not to exceed 50% of the STAR bond project costs.

(d) The secretary may approve a STAR bond project located in a STAR bond project district established by a city prior to May 1, 2003.

(e) (1) *Except as provided in paragraph (2), a project shall not be granted to any business that proposes to relocate its business from another area of the state into such city or county, for the purpose of consideration for a STAR bond project provided by K.S.A. 12-17,160 et seq., and amendments thereto.*

(2) *The provisions of paragraph (1) shall not apply to a STAR bond project as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto.*

(f) A project shall not be approved by the secretary if the market study required by K.S.A. 12-17,166, and amendments thereto, indicates a substantial negative impact upon businesses in the project or complex market area or the granting of such project or complex would cause a default in the payment of any outstanding special obligation bond payable from revenues authorized pursuant to K.S.A. 12-17,169(a)(1), and amendments thereto.

(g) (1) *Except as provided in paragraph (2), the maximum maturity of special obligation bonds payable primarily from revenues described by K.S.A. 12-17,169(a)(1), and amendments thereto, to finance STAR bond projects pursuant to this section shall not exceed 20 years.*

(2) *Special obligation bonds issued by a city or county or, if applicable, by the Kansas development finance authority to finance a STAR bond project as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto, shall not exceed 30 years.*

(h) The secretary shall not approve any application for STAR bond project financing which is submitted by a city or county more than one year after the STAR bond project district in which the STAR bond project is located has been established.

(i) For the purpose of recovering the costs of the secretary and the department arising from fulfilling administrative, review, approval, oversight and other responsibilities under the STAR bonds financing act and from providing assistance to cities, counties and private businesses in relation to STAR bond projects, the secretary may assess an administrative fee of up to 1%, not to exceed \$200,000, of the amount of the special obligation bonds payable from revenues described by K.S.A. 12-17,169(a)(1) or (a)(2), and amendments thereto, issued or reissued for STAR bond projects. The secretary may also recover any actual costs incurred by the secretary in excess of the fee. The fee, and any actual costs incurred by the secretary in excess of the fee, shall be paid to the

secretary from the proceeds of such bonds. All such moneys received by the secretary shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the STAR bond administrative fee fund, which is hereby created in the state treasury. All expenditures from the STAR bond administrative fee fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the secretary or a person or persons designated by the secretary.

Sec. 4. K.S.A. 12-17,168 is hereby amended to read as follows: 12-17,168. (a) (1) Any city or county which has received approval for a STAR bond project may request STAR bond issuance authority to issue additional STAR bonds in an amount in excess of the amount previously approved by the secretary. Any city or county requesting such additional STAR bond issuance authority shall make application for approval to the secretary. Such application shall include all information required to be submitted to the secretary for initial approval of a STAR bond project, including, but not limited to, a feasibility study as required by K.S.A. 12-17,166, and amendments thereto.

~~(b)~~(2) *Except as provided by paragraph (4),* the secretary shall review all of the information submitted by the city or county in the request for additional STAR bond issuance authority and determine whether to approve a request, and, if approved, issue an approval letter for additional STAR bond issuance authority based upon the requirements within this act and rules and regulations developed by the secretary.

~~(c)~~(3) *Except as provided in paragraph (4),* the secretary may approve such additional STAR bond issuance authority in an amount not to exceed 50% of the total costs of the addition or expansion to the STAR bond project for which the additional STAR bond issuance authority is sought, including all project costs and any other costs related to the project addition or expansion. The proceeds of such additional STAR bond financing may only be used to pay for incurred project costs of such addition or expansion.

(4) *The secretary may approve such additional STAR bond issuance authority in an amount not to exceed 70% of the total costs of the addition or expansion of a STAR bond project as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto. The secretary shall not approve additional STAR bond issuance authority for a STAR bond project as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto, unless such additional issuance is first approved by the legislative coordinating council. The council may consider and act on such matter at any time, including when the legislature is in session.*

*(b) Upon the approval of the secretary and the legislative coordinating council as provided in subsection (a)(4), the Kansas development finance authority may issue additional special obligation STAR bonds in an amount in excess of the amount previously approved by the secretary for a STAR bond project as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto. Such additional financing for such project shall be limited to not more than 70% of the total project costs of the addition or expansion of such project. The proceeds of such additional STAR bond financing may only be used to pay for incurred project costs of such addition or expansion of the project.*

Sec. 5. K.S.A. 12-17,169 is hereby amended to read as follows: 12-17,169. (a) (1) Any city or county shall have the power to issue special obligation bonds in one or more series to finance the undertaking of any STAR bond project in accordance with the provisions of this act. Rural redevelopment projects, as defined in K.S.A. 12-17,162, and amendments thereto, may also be financed without the issuance of special obligation bonds up to an amount not to exceed \$10,000,000 for each project. Such special obligation bonds or rural redevelopment project costs shall be made payable, both as to principal and interest:

(A) From revenues of the city or county derived from or held in connection with the undertaking and carrying out of any STAR bond project or projects under this act including historic theater sales tax increments;

(B) from any private sources, contributions or other financial assistance from the state or federal government;

(C) from a pledge of 100% of the tax increment revenue received by the city from any local sales and use taxes, including the city's share of any county sales tax, which are collected from taxpayers doing business within that portion of the city's STAR bond project district established pursuant to K.S.A. 12-17,165, and amendments thereto, occupied by a STAR bond project, except for amounts committed to other uses by election of voters or pledged to bond repayment prior to the approval of the STAR bond project;

(D) at the option of the county in a city STAR bond project district, from a pledge of all of the tax increment revenues received by the county from any local sales and use taxes which are collected from taxpayers doing business within that portion of the city's STAR bond project district established pursuant to K.S.A. 12-17,165, and amendments thereto, except for amounts committed to other uses by election of voters or pledged to bond repayment prior to the approval of a STAR bond project;

(E) in a county STAR bond project district, from a pledge of 100% of the tax increment revenue received by the county from any county sales and use tax, but excluding any portions of such taxes that are allocated to the cities in such county pursuant to K.S.A. 12-192, and

amendments thereto, which are collected from taxpayers doing business within that portion of the county's STAR bond project district established pursuant to K.S.A. 12-17,165, and amendments thereto, occupied by a STAR bond project;

(F) from a pledge of all or a portion of the tax increment revenue received from any state sales taxes which are collected from taxpayers doing business within that portion of the city's or county's STAR bond project district occupied by a STAR bond project, except that for any STAR bond project district established and approved by the secretary on or after January 1, 2017, such tax increment shall not include any sales tax revenue from retail automobile dealers, and except that for any STAR bond project district established after July 1, 2021, with existing sales tax revenue at the time the district was established, such pledge shall not exceed 90% of the new tax increment revenue that is in excess of the base existing sales tax revenue received from any state sales taxes;

(G) at the option of the city or county and with approval of the secretary, from all or a portion of the transient guest tax of such city or county;

(H) at the option of the city or county and with approval of the secretary: (i) From a pledge of all or a portion of increased revenue received by the city or county from franchise fees collected from utilities and other businesses using public right-of-way within the STAR bond project district; or (ii) from a pledge of all or a portion of the revenue received by a city or county from local sales taxes or local transient guest and local use taxes; or

(I) by any combination of these methods.

The city or county may pledge such revenue to the repayment of such special obligation bonds prior to, simultaneously with, or subsequent to the issuance of such special obligation bonds.

(2) (A) *Special obligation bonds issued by a city or county to finance a STAR bond project as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto, that has been approved by the secretary in accordance with section 1, and amendments thereto, shall be made payable, both as to principal and interest, from a pledge of:*

(i) *Any method or combination of the methods described in paragraph (1), except that tax increment revenue from sales taxes shall include sales tax revenue from all retail sales of any business located within the district and up to 100% of the new state sales tax increment revenue that is in excess of the base sales tax revenue, as set in the secretary's discretion, received from any state sales taxes. The city or county shall have discretion to set the base sales tax revenue for local sales and use taxes as approved by the secretary;*

(ii) *tax increment revenue from up to 100% of the taxes imposed on the sale of alcoholic liquor, as defined in K.S.A. 79-41a01, and amend-*

ments thereto, collected from sales within the district pursuant to K.S.A. 79-4101 and 79-41a02, and amendments thereto; and

(iii) if approved by the secretary, moneys from the attracting professional sports to Kansas fund of the department of commerce.

(B) As authorized by the secretary, the Kansas development finance authority shall have the power to issue special obligation bonds in one or more series to finance the undertaking of a STAR bond project as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto, that has been established by a city or county and approved by the secretary of commerce pursuant to section 1, and amendments thereto, or undertaken independently by the secretary pursuant to K.S.A. 12-17,164, and amendments thereto, with or without the participation of the city or county. Such special obligation bonds shall not be general obligations of the state. Any such bonds and interest thereon shall be an obligation only of the Kansas development finance authority and shall not constitute a debt of the state of Kansas within the meaning of section 6 or 7 of article 11 of the constitution of the state of Kansas and shall not pledge the full faith and credit or the taxing power of the state of Kansas. Such special obligation bonds shall be made payable, both as to principal and interest, solely from:

(i) Tax increment revenue as determined in the secretary's discretion, from up to 100% of state sales taxes, including state sales tax revenue from all retail sales of any business located within the district;

(ii) tax increment revenue from up to 100% of the taxes imposed on the sale of alcoholic liquor as defined in K.S.A. 79-41a01, and amendments thereto, from sales within the district pursuant to K.S.A. 79-4101 and 79-41a02, and amendments thereto;

(iii) if approved by the city or county, revenue from any of the other methods or combination of methods as provided in subparagraph (A)(i); and

(iv) if approved by the secretary, moneys from the attracting professional sports to Kansas fund of the department of commerce.

(C) For purposes of this paragraph, "district" means the STAR bond project district as defined in K.S.A. 12-17,162(cc)(2), and amendments thereto. Revenues may be collected pursuant to this paragraph from non-contiguous parcels of real estate and areas not being developed by a STAR bond project as defined in subsection (aa)(2) within such STAR bond project district.

(D) Any revenues that have been pledged to pay one or more STAR bonds previously issued pursuant to this act shall be used first to satisfy any remaining obligations of such bonds.

~~(2)~~(3) Bonds issued under subsection (a)(1) or (a)(2)(A) shall not be general obligations of the city or the county, nor in any event shall they give rise to a charge against its general credit or taxing powers, or be

payable out of any funds or properties other than any of those set forth in subsection (a)(1) or (a)(2)(A) and such bonds shall so state on their face.

~~(3)(4)~~ Bonds issued under the provisions of subsection (a)(1) or (a)(2)(A) shall be special obligations of the city or county and are declared to be negotiable instruments. Such bonds shall be executed by the mayor and clerk of the city or the chairperson of the board of county commissioners and the county clerk and sealed with the corporate seal of the city or county. All details pertaining to the issuance of such special obligation bonds and terms and conditions thereof shall be determined by ordinance of the city or by resolution of the county.

All special obligation bonds issued pursuant to this act and all income or interest therefrom shall be exempt from all state taxes. Such special obligation bonds shall contain none of the recitals set forth in K.S.A. 10-112, and amendments thereto. Such special obligation bonds shall, however, contain the following recitals: (i) The authority under which such special obligation bonds are issued; (ii) such bonds are in conformity with the provisions, restrictions and limitations thereof; and (iii) that such special obligation bonds and the interest thereon are to be paid from the money and revenue received as provided in subsection (a)(1) and (a)(2).

~~(4)(5)~~ Any city or county issuing special obligation bonds under the provisions of this act may refund all or part of such issue pursuant to the provisions of K.S.A. 10-116a, and amendments thereto. *If and as approved by the secretary of commerce, the Kansas development finance authority may refund all or part of any issue of special obligation bonds issued for a project as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto, by the Kansas development finance authority under the provisions of this act pursuant to the provisions of K.S.A. 74-8912, and amendments thereto, and this act.*

(b)(1) Subject to the provisions of subsection (b)(2), any city shall have the power to issue full faith and credit tax increment bonds to finance the undertaking, establishment or redevelopment of any major motorsports complex, as defined in K.S.A. 12-17,162, and amendments thereto. Such full faith and credit tax increment bonds shall be made payable, both as to principal and interest: (A) From the revenue sources identified in subsection (a)(1) or by any combination of these sources; and (B) subject to the provisions of subsection (b)(2), from a pledge of the city's full faith and credit to use its ad valorem taxing authority for repayment thereof in the event all other authorized sources of revenue are not sufficient.

(2) Except as provided in subsection (b)(3), before the governing body of any city proposes to issue full faith and credit tax increment bonds as authorized by this subsection, the feasibility study required by K.S.A. 12-17,166(b), and amendments thereto, shall demonstrate that the benefits derived from the project will exceed the cost and that the



income therefrom will be sufficient to pay the costs of the project. No full faith and credit tax increment bonds shall be issued unless the governing body states in the resolution required by K.S.A. 12-17,166(e), and amendments thereto, that it may issue such bonds to finance the proposed STAR bond project. The governing body may issue the bonds unless within 60 days following the conclusion of the public hearing on the proposed STAR bond project plan a protest petition signed by 3% of the qualified voters of the city is filed with the city clerk in accordance with the provisions of K.S.A. 25-3601 et seq., and amendments thereto. If a sufficient petition is filed, no full faith and credit tax increment bonds shall be issued until the issuance of the bonds is approved by a majority of the voters voting at an election thereon. Such election shall be called and held in the manner provided by the general bond law. The failure of the voters to approve the issuance of full faith and credit tax increment bonds shall not prevent the city from issuing special obligation bonds in accordance with this section. No such election shall be held in the event the board of county commissioners or the board of education determines, as provided in K.S.A. 12-17,165, and amendments thereto, that the proposed STAR bond project district will have an adverse effect on the county or school district.

(3) As an alternative to subsection (b)(2), any city which adopts a STAR bond project plan for a major motorsports complex, but does not state its intent to issue full faith and credit tax increment bonds in the resolution required by K.S.A. 12-17,166(e), and amendments thereto, and has not acquired property in the STAR bond project area may issue full faith and credit tax increment bonds if the governing body of the city adopts a resolution stating its intent to issue the bonds and the issuance of the bonds is approved by a majority of the voters voting at an election thereon. Such election shall be called and held in the manner provided by the general bond law. The failure of the voters to approve the issuance of full faith and credit tax increment bonds shall not prevent the city from issuing special obligation bonds pursuant to subsection (a)(1). Any project plan adopted by a city prior to the effective date of this act in accordance with K.S.A. 12-1772, and amendments thereto, shall not be invalidated by any requirements of this act.

(4) During the progress of any major motorsports complex project in which the project costs will be financed, in whole or in part, with the proceeds of full faith and credit tax increment bonds, the city may issue temporary notes in the manner provided in K.S.A. 10-123, and amendments thereto, to pay the project costs for the major motorsports complex project. Such temporary notes shall not be issued and the city shall not acquire property in the STAR bond project area until the requirements of subsection (b)(2) or (b)(3), whichever is applicable, have been met.

(5) Full faith and credit tax increment bonds issued under this subsection shall be general obligations of the city and are declared to be negotiable instruments. Such bonds shall be issued in accordance with the general bond law. All such bonds and all income or interest therefrom shall be exempt from all state taxes. The amount of the full faith and credit tax increment bonds issued and outstanding which exceeds 3% of the assessed valuation of the city shall be within the bonded debt limit applicable to such city.

(6) Any city issuing full faith and credit tax increment bonds under the provisions of this subsection may refund all or part of such issue pursuant to the provisions of K.S.A. 10-116a, and amendments thereto.

(c) (1) For each project *established by a city or county* financed with special obligation bonds payable from the revenues described in subsection (a)(1) *and* (a)(2), the city or county shall prepare and submit to the secretary by October 1 of each year, a report describing the status of any projects within such STAR bond project area, any expenditures of the proceeds of special obligation bonds that have occurred since the last annual report and any expenditures of the proceeds of such bonds expected to occur in the future, including the amount of sales tax revenue, how such revenue has been spent, the projected amount of such revenue, the anticipated use of such revenue and the names of the owners, partners, officers or principals of any developer and of any associated business partners of any developer that are involved in the STAR bond project. The department of commerce shall compile this information and submit a report annually to the governor and the legislature by February 1 of each year.

(2) (A) In addition to the report referenced in paragraph (1), the department of commerce, in cooperation with the department of revenue, shall submit a report to the senate commerce committee and the house commerce, labor and economic development committee by January 31 of each session. The report shall include the following information for the last three calendar years and the most current year-to-date information available with respect to each STAR bond district:

(i) The gross annual sales, gross annual sales projected pursuant to the STAR bond project plan and feasibility study, gross annual sales required to meet bond debt service requirements and other expenses, amount of sales tax collected and the amount of any “base” sales taxes being allocated to the district;

(ii) the total amount of bond payments and other expenses incurred;

(iii) the total amount of bonds issued and the balance of the bonds, by district and by project in the district;

(iv) the remaining cash balance in the project to pay future debt service and other expenses;



(v) any new income producing properties being brought into a district and the base revenue going to the state general fund and incremental sales tax increases going to the district with respect to such properties;

(vi) the amount of bonds issued to repay private investors in the project with calculations showing the private and state share of indebtedness;

(vii) the percentage of local effort sales tax actually committed to the district compared to the state's share of sales tax percentage committed to the district;

(viii) the number of out-of-state visitors to a project and description of the data gathered pursuant to the visitor tracking plan, including, but not limited to, residence zip code data, a discussion of the visitor attraction properties of projects in the districts, and a comparison of the number of out-of-state visitors with the number of in-state visitors; and

(ix) if any information or data is not available, an explanation as to why it is not available.

(B) Either the senate commerce committee or the house committee on commerce, labor and economic development may amend the information required in the report with additional requests and clarification on a going forward basis.

(3) Cities, counties and developers shall provide all information requested by the secretary for the secretary's database as provided by K.S.A. 2023 Supp. 74-50,227, and amendments thereto. If the city or county has a website, a conspicuous link directly to the information pertaining to the city or county's STAR bond project on the secretary's database shall be placed on the city's or county's website. A separate link shall be provided for each STAR bond project of the city or county.

(d) The reports pursuant to subsection (c)(1) and (2) shall include a description of all state, federal and local tax incentives that apply within the STAR bond district or to any business located in the district.

(e) (1) A city or county may use the proceeds of special obligation bonds or any uncommitted funds derived from sources set forth in this section to pay the bond project costs as defined in K.S.A. 12-17,162, and amendments thereto, to implement the STAR bond project plan.

(2) *As authorized by the secretary, the Kansas development finance authority may issue and use the proceeds of special obligation bonds to pay the bond project costs as defined in K.S.A. 12-17,162, and amendments thereto, to implement a STAR bond project plan for a project as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto.*

(f) With respect to a STAR bond project district established prior to January 1, 2003, for which, prior to January 1, 2003, the secretary made a finding as provided in subsection (a) that a STAR bond project would create a major tourism area for the state, such special obligation bonds shall be payable both as to principal and interest, from a pledge of all of

the revenue from any transient guest, state and local sales and use taxes collected from taxpayers as provided in subsection (a) whether or not revenues from such taxes are received by the city.

Sec. 6. K.S.A. 12-17,170 is hereby amended to read as follows: 12-17,170. In the event that the city ~~or~~, county *or Kansas development finance authority* shall default in the payment of any STAR bonds payable from revenues described in ~~subsection (a)(1) of~~ K.S.A. 12-17,169~~(a)(1) or (a)(2),~~ and amendments thereto, no public funds shall be used to pay the holders thereof except as otherwise specifically authorized in this act.

Sec. 7. K.S.A. 12-17,174 is hereby amended to read as follows: 12-17,174. (a) Notwithstanding any other provisions of law to the contrary, copies of all retailers' sales, use and transient guest tax returns *and returns or reports of other revenues, if applicable,* filed with the secretary of revenue in connection with a STAR bond project area or STAR bond project, for which sales, use and transient guest tax revenues *or other revenues* are pledged or otherwise intended to be used in whole or in part for the payment of bonds issued to finance project costs in such STAR bond project area, shall be provided by the secretary of revenue to the bond trustee, escrow agent or paying agent for such bonds upon the written request of the city ~~or~~, county *or Kansas development finance authority* within 15 days of receipt by the secretary of revenue. The bond trustee, escrow agent or paying agent shall keep such retailers' sales, use and transient guest tax returns *or returns or reports of other revenues* and the information contained therein confidential, but may use such information for purposes of allocating and depositing such sales, use and transient guest tax revenues *or other revenues* in connection with the bonds used to finance project costs in such STAR bond project area. Except as otherwise provided herein, the sales, use and transient guest tax returns *or returns or reports of other revenues* received by the bond trustee, escrow agent or paying agent shall be subject to the provisions of K.S.A. 75-5133 and 79-3614, and amendments thereto.

(b) The secretary of revenue shall determine when the amount of sales tax and other revenues that have been collected and distributed to the bond debt service or reserve fund is sufficient to satisfy all principal and interest costs to the maturity date or dates, of any special obligation bonds issued by a city ~~or~~, county *or Kansas development finance authority* to finance a STAR bond project. Thereafter, all sales tax and other revenues shall be collected and distributed in accordance with applicable law.

(c) *For purposes of this section, "other revenues" includes, but is not limited to, revenues collected pursuant to K.S.A 79-4108 and 79-41a03, and amendments thereto, for purposes of payment of STAR bonds issued for a STAR bond project as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto.*

Sec. 8. K.S.A. 2023 Supp. 79-4108 is hereby amended to read as follows: 79-4108. (a) *Except as provided in subsection (c)*, all revenue collected or received by the director of taxation from taxes imposed by K.S.A. 79-4101 through 79-4105, and amendments thereto, shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, except as provided for in subsection (b), the state treasurer shall deposit the entire amount in the state treasury to the credit of the state general fund. The state treasurer shall transfer any moneys remaining in the county and city alcoholic liquor control enforcement fund on the effective date of this act to the state general fund.

(b) For each remittance of the taxes collected upon the gross receipts derived from the sale of alcoholic liquor to consumers while on the Kansas state fairgrounds, 30% shall be credited to the state general fund, and the remainder shall be credited to the state fair capital improvements fund established pursuant to K.S.A. 2-223, and amendments thereto. The provisions of this subsection shall expire and have no effect if the state fair is located outside the city limits of the city of Hutchinson, Kansas.

(c) *The secretary of revenue shall remit up to 100% of the taxes collected upon the gross receipts derived from the sale of alcoholic liquor to consumers within a STAR bond project district as defined in K.S.A. 12-17,162(cc)(2), and amendments thereto, that is included in the tax increment for such district, as defined in K.S.A. 12-17,162, and amendments thereto, as set in the discretion of the secretary of commerce, to the respective bond debt service fund of a city or county that has issued STAR bonds for the undertaking of a STAR bond project, as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto, for the purpose of paying the principal and interest of such bonds, in the same manner as the secretary of revenue remits the state sales and use tax increment to the city or county for such project as provided by the STAR bonds financing act. If the Kansas development finance authority has issued STAR bonds for such a project as provided by the STAR bonds financing act, the secretary shall remit up to 100% of such taxes to the designated bond debt service fund of the Kansas development finance authority for the purpose of paying the principal and interest of such bonds.*

Sec. 9. K.S.A. 2023 Supp. 79-41a03 is hereby amended to read as follows: 79-41a03. (a) The tax levied and collected pursuant to K.S.A. 79-41a02, and amendments thereto, shall become due and payable by the club, caterer, drinking establishment, public venue or temporary permit holder monthly, or on or before the 25<sup>th</sup> day of the month immediately succeeding the month in which it is collected, but any club, caterer, drinking establishment, public venue or temporary permit holder filing an annual or quarterly return under the Kansas retailers' sales tax act, as

prescribed in K.S.A. 79-3607, and amendments thereto, shall, upon such conditions as the secretary of revenue may prescribe, pay the tax required by this act on the same basis and at the same time the club, caterer, drinking establishment, public venue or temporary permit holder pays such retailers' sales tax. Each club, caterer, drinking establishment, public venue or temporary permit holder shall make a true report to the department of revenue, on a form prescribed by the secretary of revenue, providing such information as may be necessary to determine the amounts to which any such tax shall apply for all gross receipts derived from the sale of alcoholic liquor by the club, caterer, drinking establishment, public venue or temporary permit holder for the applicable month or months, which report shall be accompanied by the tax disclosed thereby. Records of gross receipts derived from the sale of alcoholic liquor shall be kept separate and apart from the records of other retail sales made by a club, caterer, drinking establishment, public venue or temporary permit holder in order to facilitate the examination of books and records as provided herein.

(b) The secretary of revenue or the secretary's authorized representative shall have the right at all reasonable times during business hours to make such examination and inspection of the books and records of a club, caterer, drinking establishment, public venue or temporary permit holder as may be necessary to determine the accuracy of such reports required hereunder.

(c) The secretary of revenue is hereby authorized to administer and collect the tax imposed hereunder and to adopt such rules and regulations as may be necessary for the efficient and effective administration and enforcement of the collection thereof. Whenever any club, caterer, drinking establishment, public venue or temporary permit holder liable to pay the tax imposed hereunder refuses or neglects to pay the same, the amount, including any penalty, shall be collected in the manner prescribed for the collection of the retailers' sales tax by K.S.A. 79-3617, and amendments thereto.

(d) (1) (A) *Except as provided in paragraph (2)*, the secretary of revenue shall remit all revenue collected under the provisions of this act to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury.

~~(2)(B)~~ *Except as provided for in paragraph (3) subparagraph (C) and subject to the maintenance requirements of the local alcoholic liquor refund fund created under K.S.A. 79-41a09, and amendments thereto, 25% of the remittance shall be credited to the state general fund, 5% shall be credited to the community alcoholism and intoxication programs fund created by K.S.A. 41-1126, and amendments thereto, and the balance shall be credited to the local alcoholic liquor fund created by K.S.A. 79-41a04, and amendments thereto.*

~~(3)~~(C) For each remittance of the taxes collected upon the gross receipts derived from the sale of alcoholic liquor by any temporary permit holder to consumers while on the Kansas state fairgrounds, 30% shall be credited to the state general fund, and the remainder shall be credited to the state fair capital improvements fund established pursuant to K.S.A. 2-223, and amendments thereto. The provisions of this subsection shall expire and have no effect if the state fair is located outside the city limits of the city of Hutchinson, Kansas.

(2) *The secretary shall remit up to 100% of the taxes collected pursuant to K.S.A. 79-41a02, and amendments thereto, that are collected from the gross receipts derived from the sale of alcoholic liquor within a STAR bond project district as defined in K.S.A. 12-17,162(cc)(2), and amendments thereto, that is included in the tax increment for such district, as defined in K.S.A. 12-17,162, and amendments thereto, as set in the discretion of the secretary of commerce by a club, caterer, drinking establishment, public venue or temporary permit holder to the respective bond debt service fund of a city or county that has issued STAR bonds for a STAR bond project, as defined in K.S.A. 12-17,162(aa)(2), and amendments thereto, in the same manner as the secretary of revenue remits the state sales and use tax increment to such city or county. If the Kansas development finance authority has issued STAR bonds for such a project as provided by the STAR bonds financing act, the secretary shall remit up to 100% of such taxes to the designated bond debt service fund of the Kansas development finance authority for the purpose of paying the principal and interest of such bonds.*

(e) Whenever, in the judgment of the secretary of revenue, it is necessary, in order to secure the collection of any tax, penalties or interest due, or to become due, under the provisions of this act, the secretary may require any person subject to such tax to file a bond with the director of taxation under conditions established by and in such form and amount as prescribed by rules and regulations adopted by the secretary.

(f) The amount of tax imposed by this act shall be assessed within three years after the return is filed, and no proceedings in court for the collection of such taxes shall be begun after the expiration of such period except in the cases of fraud. In the case of a false or fraudulent return with intent to evade tax, the tax may be assessed or a proceeding in court for collection of such tax may be begun at any time, within two years from the discovery of such fraud. No refund or credit shall be allowed by the director after three years from the date of payment of the tax as provided in this act unless before the expiration of such period a claim therefor is filed by the taxpayer, and no suit or action to recover on any claim for refund shall be commenced until after the expiration of six months from the date of filing a claim therefor with the director. Before the expiration of time prescribed in this section for the assessment of additional tax or

the filing of a claim for refund, the director is hereby authorized to enter into an agreement in writing with the taxpayer consenting to the extension of the periods of limitations for the assessment of tax or for the filing of a claim for refund, at any time prior to the expiration of the periods of limitations. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

Sec. 10. K.S.A. 79-4801 is hereby amended to read as follows: 79-4801. There is hereby created the state gaming revenues fund in the state treasury. All moneys credited to such fund shall be expended or transferred only for the purposes and in the manner provided by ~~this act~~ *law* and all expenditures from the state gaming revenues fund shall be made in accordance with appropriation acts. All moneys credited to such fund shall be allocated and credited monthly to the funds and in the amounts specified by ~~this act~~ *law* except that the total of the amounts credited to such funds in any one fiscal year pursuant to ~~this act~~ *K.S.A. 79-4803 through 79-4806, and amendments thereto*, shall not exceed \$50,000,000, ~~except that the total of the amounts credited to such funds for fiscal years 2009 and 2010, pursuant to this act shall not exceed \$48,059,846.~~ All amounts credited to such fund in any one fiscal year ~~which~~ *that* are in excess of \$50,000,000 shall be transferred and credited to the state general fund ~~on July 15, 1996, and June 25, 1997, and each year thereafter on June 25, except that:~~

(a) ~~All amounts credited to the state gaming revenues fund in fiscal year 2009 which are in excess of \$48,059,846 shall be transferred and credited to the state general fund on July 15, 2009, and shall be recorded and accounted for as receipts to the state general fund for fiscal year 2009;~~  
(b) ~~all amounts credited to the state gaming revenues fund in fiscal year 2010 which are in excess of \$48,059,846 shall be transferred and credited to the state general fund on June 15, 2010, and shall be recorded and accounted for as receipts to the state general fund for fiscal year 2010; and~~  
(c) ~~all amounts credited to the state gaming revenues fund in fiscal year 2011 which are in excess of \$50,000,000 shall be transferred and credited to the state general fund on June 15, 2011, and shall be recorded and accounted for as receipts to the state general fund for fiscal year 2011.~~ *On June 25, 2025, and each June 25 thereafter, the director of the budget, in consultation with the director of legislative research, shall certify, for each such fiscal year, the aggregate of all amounts certified by the executive director of the Kansas lottery that have been transferred from the lottery operating fund to the state gaming revenues fund as provided by law, but not including sports wagering revenues deposited in the lottery operating fund, that is in excess of, or is less than, \$71,490,000, and shall transmit such certification to the director of accounts and reports.*

*(b) Upon receipt of such certification for the fiscal year ending June 30, 2025, and each fiscal year thereafter, or as soon thereafter as monies are available, the director of accounts and reports shall transfer the amount of revenues in excess of \$71,490,000 as certified by the director of the budget for such fiscal year from the state gaming revenues fund to the attracting professional sports to Kansas fund established in K.S.A. 2023 Supp. 74-8793, and amendments thereto. If the amount certified by the director of the budget for such fiscal year is less than \$71,490,000, then no transfer to the attracting professional sports to Kansas fund shall be made.*

Sec. 11. K.S.A. 12-17,162, 12-17,164, 12-17,168, 12-17,169, 12-17,170, 12-17,174 and 79-4801 and K.S.A. 2023 Supp. 79-4108 and 79-41a03 are hereby repealed.

Sec. 12. This act shall take effect and be in force from and after its publication in the statute book.

Approved June 20, 2024.

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CHAPTER 3

SENATE CONCURRENT RESOLUTION No. 1601

A CONCURRENT RESOLUTION informing the Governor that the two houses of the Legislature are duly organized and ready to receive communications.

*Be it resolved by the Senate of the State of Kansas, the House of Representatives concurring therein:* That the Secretary of the Senate and the Chief Clerk of the House of Representatives be appointed to wait upon the Governor and inform the Governor that the two houses of the Legislature are duly organized and are ready to receive any communications that the Governor may have to present.

Adopted by the House June 18, 2024.

Adopted by the Senate June 18, 2024.

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## CHAPTER 4

## HOUSE CONCURRENT RESOLUTION No. 5002

A CONCURRENT RESOLUTION relating to the 2024 special session of the Legislature and providing for adjournment sine die thereof.

*Be it resolved by the House of Representatives of the State of Kansas, the Senate concurring therein:* That the Legislature shall adjourn sine die at the close of business of the daily session convened on June 18, 2024.

Adopted by the House June 18, 2024.

Adopted by the Senate June 18, 2024.

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