

Journal of the Senate

FIFTY-FOURTH DAY

SENATE CHAMBER, TOPEKA, KANSAS
Tuesday, March 26, 2024, 10:00 a.m.

The Senate was called to order by Vice President Rick Wilborn.
The roll was called with 40 senators present.
Invocation by Reverend Cecil T. Washington:

God's Provision Of Grace And Mercy!
Hebrews 4:16; James 4:6

Heavenly Father, in humility, we come to Your throne today. The Hebrew writer hit it on the head when he said in Hebrews 4:16, "Let us approach the throne of grace with confidence, so that we may receive mercy and find grace to help us in our time of need."

And then You inspired James, the half brother of Jesus, to write in James 4:16, that You increase Your grace toward the humble, while You resist the prideful. Lord, the provision of Your grace is when You give us blessings, benefits and advantages that we need, but do not deserve. And the provision of Your mercy is when You relieve us; You withhold from us the harsh, painful punishment that we do deserve.

Lord, You spare us from the bad, but You also shower us with the good! And the reason we're able to enjoy our successes is because You furnish us generously with a balance. You're charitable with both Your grace and Your mercy.

So Lord, the work and the success we desire will only be realized through You, through Your grace and mercy. So Lord, I come embracing humility, rejecting pride and truly in need of Your grace and mercy.

In Jesus' Name, I pray, Amen.

The Pledge of Allegiance was led by Vice President Wilborn.

REFERENCE OF BILLS AND CONCURRENT RESOLUTIONS

The following bills were referred to Committees as indicated:

Assessment and Taxation: **SCR 1621**.

Education: **HB 2731**.

Ways and Means: **HB 2829, HB 2830, HB 2831**.

MESSAGE FROM THE HOUSE

The House nonconcur in Senate amendments to **S Sub HB 2036**, requests a conference and has appointed Representatives Smith, A., Bergkamp and Sawyer as conferees on the part of the House.

The House nonconcur in Senate amendments to **HB 2176**, requests a conference and has appointed Representatives Smith, A., Bergkamp and Sawyer as conferees on the part of the House.

The House nonconcur in Senate amendments to **HB 2465**, requests a conference and has appointed Representatives Smith, A., Bergkamp and Sawyer as conferees on the part of the House.

The House nonconcur in Senate amendments to **HB 2481**, requests a conference and has appointed Representatives Francis, Neelly and Ballard as conferees on the part of the House.

The House nonconcur in Senate amendments to **HB 2498**, requests a conference and has appointed Representatives Francis, Neelly and Ballard as conferees on the part of the House.

The House nonconcur in Senate amendments to **HB 2562**, requests a conference and has appointed Representatives Hoheisel, Clifford and Xu as conferees on the part of the House.

The House nonconcur in Senate amendments to **HB 2530**, requests a conference and has appointed Representatives Sutton, Penn and Neighbor as conferees on the part of the House.

The House nonconcur in Senate amendments to **HB 2531**, requests a conference and has appointed Representatives Sutton, Penn and Neighbor as conferees on the part of the House.

The House nonconcur in Senate amendments to **HB 2532**, requests a conference and has appointed Representatives Sutton, Penn and Neighbor as conferees on the part of the House.

Announcing passage of **SB 142, SB 331, SB 345, SB 381, SB 394, SB 405, SB 433, SB 434.**

Announcing passage of **SB 143**, as amended by **H Sub SB 143; SB 287**, as amended by **H Sub SB 287; SB 291**, as amended by **H Sub SB 291.**

Also, passage of **SB 292**, as amended; **SB 333**, as amended; **SB 359**, as amended; **SB 384**, as amended; **SB 406**, as amended; **SB 410**, as amended; **SB 423**, as amended; **SB 455**, as amended.; **SB 458**, as amended; **SB 462**, as amended; **SB 467**, as amended; **SB 473**, as amended.

CONSIDERATION OF APPOINTMENTS

In accordance with Senate Rule 55, the following appointment submitted to the Senate for confirmation was considered:

Senator Alley moved the following appointment:

By the Governor

On the appointment to the:

State Civil Service Board:

Jordan Massey, Term ends March 15, 2026

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson,

Tyson, Ware, Warren, Wilborn.

The appointment was confirmed.

CONSIDERATION OF ORIGINAL MOTIONS

The motion by Senator Sykes **SB 554** to withdraw from the Committee on **Federal and State Affairs** and advance the bill to **General Orders** below the line, was not adopted by the required 24 affirmative votes.

Upon the showing of five hands a roll call vote was requested.

On roll call, the vote was: Yeas 12; Nays 27; Present and Passing 0; Absent or Not Voting 1.

Yeas: Corson, Doll, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Pettey, Pittman, Reddi, Sykes, Ware.

Nays: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Dietrich, Erickson, Fagg, Gossage, Kerschen, Kloos, Longbine, Masterson, McGinn, Olson, Peck, Petersen, Pyle, Ryckman, Shallenburger, Steffen, Straub, Thompson, Tyson, Warren, Wilborn.

Absent or Not Voting: O'Shea.

EXPLANATION OF VOTE

Women across this country are concerned and scared, and they don't know what the future is of their reproductive rights. This was one step in showing that the Kansas Legislature cares about women who have trouble getting pregnant, and that we stand behind them and support their rights.—DINAH SYKES

Senators Holland and Pettey request the record to show they concur with the "Explanation of Vote" offered by Senator Sykes on **SB 554**.

Citing Rule 11(b), Senator Holscher motioned to withdraw **SB 551** from the Committee on **Federal and State Affairs** and advance the bill to the Calendar under the heading of **General Orders**, below the line.

COMMITTEE OF THE WHOLE

On motion of Senator Alley, the Senate resolved itself into Committee of the Whole, for consideration of bills on the calendar under the heading of General Orders with Senator Peck in the chair.

On motion of Senator Peck the following summary report was adopted:

HB 2446, HB 2628, HB 2648 be passed.

S Sub HB 2124 be passed by adoption of the committee report recommending a substitute bill.

S Sub HB 2144 be passed by adoption of the committee report recommending a substitute bill and as amended by Committee of the Whole.

HB 2483, HB 2547, HB 2551, HB 2583, HB 2607, HB 2690, HB 2715, HB 2787 be amended by the adoption of the committee reports.

SB 532, HB 2487, HB 2675, HB 2754 be passed over and retain a place on the calendar.

COMMITTEE OF THE WHOLE ACTIONS

SB 532 be passed over and retain a place on the calendar.

HB 2124 be amended by the adoption of the committee report on **HB 2124** recommending **S Sub HB 2124**.

HB 2144 be amended by the of the committee report recommending **S Sub HB 2144**, be amended by motion of Senator Warren; on page 8, in line 22, by striking "(A)"; in line 23, by striking all after the colon; by striking all in lines 24 through 43;

On page 9, by striking all in lines 1 through 20; in line 21, by striking all before the semicolon and inserting:

"(A) Organized retail crime as defined in section 1, and amendments thereto, and any other crime that is part of such alleged course of criminal conduct;

(B) theft as defined in K.S.A. 21-5801, and amendments thereto; and

(C) violations of the Kansas racketeer influenced and corrupt organizations act, K.S.A. 21-6327 et seq., and amendments thereto";

Also on page 9, in line 25, after "(c)(2)(A)" by inserting ", (c)(2)(B) or (c)(2)(C)";

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly

A motion by Senator Corson to further amend **S Sub HB 2144** failed.

HB 2446 be passed.

HB 2483 be amended by the adoption of the committee amendments.

HB 2487 be passed over and retain a place on the calendar.

HB 2547 be amended by the adoption of the committee amendments.

HB 2551 be amended by the adoption of the committee amendments.

HB 2583 be amended by the adoption of the committee amendments.

HB 2607 be amended by the adoption of the committee amendments,

HB 2628 be passed.

HB 2648 be passed.

HB 2675 be passed over and retain a place on the calendar.

HB 2690 be amended by the adoption of the committee amendments.

HB 2715 be amended by the adoption of the committee amendments.

HB 2754 be passed over and retain a place on the calendar.

HB 2787 be passed over and retain a place on the calendar.

A motion by Senator Alley to reconsider previous action on **HB 2293** failed to reach the required 2/3 majority and was rejected.

Upon the showing of five hands a roll call vote was requested.

On roll call, the vote was: Yeas 18; Nays 17; Present and Passing 3; Absent or Not Voting 2.

Yeas: Baumgardner, Corson, Doll, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Olson, Pettey, Pittman, Pyle, Reddi, Steffen, Straub, Sykes, Tyson, Ware.

Nays: Alley, Blasi, Bowers, Claeys, Dietrich, Erickson, Fagg, Kerschen, Kloos,

Longbine, Peck, Petersen, Ryckman, Shallenburger, Thompson, Warren, Wilborn.

Present and Passing: Billinger, Gossage, Masterson.

Absent or Not Voting: McGinn, O'Shea.

A motion by Senator Olson pursuant to Rule 52 with Rule 53, to place **SB 110** above the line for immediate consideration failed to reach the required 2/3 majority and was rejected.

Upon the showing of five hands a roll call vote was requested.

On roll call, the vote was: Yeas 19; Nays 16; Present and Passing 0; Absent or Not Voting 5.

Yeas: Baumgardner, Corson, Doll, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Olson, Petersen, Pettey, Pittman, Pyle, Reddi, Shallenburger, Steffen, Straub, Sykes, Ware.

Nays: Alley, Bowers, Dietrich, Erickson, Fagg, Gossage, Kerschen, Kloos, Longbine, Masterson, Peck, Ryckman, Thompson, Tyson, Warren, Wilborn.

Absent or Not Voting: Billinger, Blasi, Claeys, McGinn, O'Shea.

EXPLANATION OF VOTE

I have voted to repeal the income tax on social security many times, including this session, and I will again when given the opportunity. I support the underlying policy in the bill. However, this is a vote on a procedural maneuver outside the usual practices of the Senate - not a vote on the underlying policy in the bill, therefore, I vote "NO."

—KELLIE WARREN

Senator Gossage, requests the record to show she concurs with the "Explanation of Vote" by Senator Warren on **SB 110**.

FINAL ACTION ON CONSENT CALENDAR

HB 2604, HB 2605, HB 2615, HB 2662, HB 2634, HB 2660, HB 2781, having appeared on the Consent Calendar for the required two full legislative days without objection from any member, were considered on final action.

HB 2604, AN ACT concerning civil procedure for limited actions; relating to the small claims procedure act; increasing the maximum dollar amount of a small claim thereunder; amending K.S.A. 61-2703 and 61-2706 and repealing the existing sections.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

The bill passed.

HB 2605, AN ACT concerning the board of indigents' defense services; relating to appointed counsel; increasing the maximum rate paid to appointed counsel; amending K.S.A. 22-4507 and repealing the existing section.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll,

Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

The bill passed.

HB 2615, AN ACT concerning the publication of state laws and rules and regulations; relating to the publishing, printing and distributing thereof; removing state printer from timeline requirements for printing session laws; providing statewide elected officials and legislators to receive statute books and supplements upon request; requiring all administrative rules and regulations to be published electronically and eliminating the printing of volumes and supplements thereof; providing for the authenticating, preparing of searchable base and setting of prices of administrative rules and regulations by the secretary of state; amending K.S.A. 45-315, 77-165, 77-423, 77-429 and 77-435 and K.S.A. 2023 Supp. 77-138 and 77-430 and repealing the existing sections; also repealing K.S.A. 77-424 and 77-428 and K.S.A. 2023 Supp. 77-430a and 77-431.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

The bill passed.

HB 2632, AN ACT concerning the law enforcement memorial advisory committee; expanding the membership thereof; amending K.S.A. 75-2251 and repealing the existing section.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

The bill passed.

HB 2634, AN ACT concerning water; relating to groundwater management districts; providing an additional corrective control provision for the chief engineer to consider when issuing orders of designations for local enhance management areas and intensive groundwater use control areas; amending K.S.A. 82a-1038 and 82a-1041 and repealing the existing sections.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

The bill passed.

HB 2660, AN ACT concerning business entities; authorizing a change of registered office address by a current occupant under the business entity standard treatment act; changing the information required in an amendment to the articles of incorporation for a cooperative; relating to filings with the secretary of state; modifying requirements for business entity information reports; eliminating references to a certificate of fact; modifying filing requirements for registration of foreign covered entities; amending K.S.A. 17-2036, 17-2718, 17-4615, 17-4634, 17-4677, 17-7002, 17-7503, 17-7504, 17-7505, 17-7506, 17-76,136, 17-76,139, 17-7903 and 17-7931 and K.S.A. 2023 Supp. 56-1a605, 56-1a606, 56-1a607, 56a-1001, 56a-1201 and 56a-1202 and repealing the existing sections.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

The bill passed.

HB 2781, AN ACT concerning the crime victims compensation board; relating to claims for compensation; allowing compensation for criminally injurious conduct; increasing the amount of awards and increasing the amount that can be transferred from the crime victims compensation fund to the crime victims assistance fund in each fiscal year; amending K.S.A. 75-752 and K.S.A. 2023 Supp. 74-7305 and repealing the existing sections.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

The bill passed.

FINAL ACTION ON BILLS AND CONCURRENT RESOLUTIONS

SB 386, AN ACT concerning education; relating to the Kansas school equity and enhancement act; requiring school district enrollment to be determined using the current school year or preceding school year enrollment; amending K.S.A. 2023 Supp. 72-5132 and repealing the existing section, was considered on final action.

On roll call, the vote was: Yeas 33; Nays 6; Present and Passing 1; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Erickson, Fagg, Faust-Goudeau, Gossage, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pittman, Pyle, Reddi, Ryckman, Steffen, Straub, Sykes, Thompson, Tyson, Warren, Wilborn.

Nays: Doll, Francisco, Haley, Holland, Shallenburger, Ware.

Present and Passing: Pettey.

The bill passed, as amended.

EXPLANATION OF VOTE

I vote “NO” on **SB 386**. I understand the change to base school district funding on current enrollment figures but also recognize that, in districts that are losing population, it is helpful to have some funding to adapt to those circumstances. I appreciate the amendment added to the bill and would have been an “AYE” if the amendment applied to more than the one upcoming school year.—**MARCI FRANCISCO**

SB 427, AN ACT concerning education; relating to boards of education; requiring school districts to publicly list the names and email addresses of current board members; authorizing local school board members to add new items to board meeting discussions, ask questions or engage in discussion with members of the public and access school property; authorizing members of the public to address school boards at board meetings; authorizing payment of annual dues to any not-for-profit organization that provides services to member school districts; amending K.S.A. 72-1145 and 72-1416 and K.S.A. 2023 Supp. 72-1138 and repealing the existing sections, was considered on final action.

On roll call, the vote was: Yeas 13; Nays 24; Present and Passing 3; Absent or Not Voting 0.

Yeas: Baumgardner, Blasi, Claeys, Erickson, Fagg, Kerschen, Kloos, Masterson, Petersen, Pyle, Steffen, Straub, Thompson.

Nays: Alley, Bowers, Corson, Dietrich, Doll, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Longbine, McGinn, O'Shea, Olson, Peck, Pettey, Pittman, Reddi, Ryckman, Shallenburger, Sykes, Tyson, Ware, Wilborn.

Present and Passing: Billinger, Gossage, Warren.

A constitutional majority having failed to vote in favor of the bill, **SB 427** did not pass.

EXPLANATION OF VOTE

SB 427 is a brazen overreach on local control of our duly elected school boards, forcing policies that are already available for each school board to adopt-brought by a few disgruntled school board members to this body. Making a law forcing two way communication at school board meetings can cause chaos in meetings that the board chair needs to keep orderly-a rule easily adopted at appropriate times as needed. Likewise allowing one member to set the agenda against the will of the majority works against parliamentary rules of the elected majority. And finally allowing unfettered access of rogue members has already been shown to have negative effects when they go on the hunt for evidence of conspiracies and false narratives. This overreach only hurts our kids and I vote no on **SB 427**.—**JEFF PITTMAN**

Senators Francisco, Pettey and Sykes request the record to show they concur with the "Explanation of Vote" offered by Senator Pittman on **SB 427**.

Here we go again. Preempting local control is simply not a good idea. Our Kansas cities and counties are not identical by any measure you want to consider. To block Local Control in regard to our local school board functions is contrary to a provision of our constitution. I vote “NO” on **SB 427**.—**MARY WARE**

Senator Francisco requests the record to show she concurs with the "Explanation of

Vote" offered by Senator Ware on **SB 427**.

SB 488, AN ACT concerning the attorney general; relating to the office of the inspector general and the powers, duties and responsibilities thereof; expanding the power of the inspector general to investigate and audit all state cash, food and health assistance programs; amending K.S.A. 75-7427 and repealing the existing section, was considered on final action.

On roll call, the vote was: Yeas 22; Nays 18; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Claeys, Erickson, Fagg, Gossage, Kloos, Masterson, Olson, Peck, Petersen, Pyle, Ryckman, Shallenburger, Steffen, Straub, Thompson, Tyson, Warren, Wilborn.

Nays: Bowers, Corson, Dietrich, Doll, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Kerschen, Longbine, McGinn, O'Shea, Pettey, Pittman, Reddi, Sykes, Ware.

The bill passed, as amended.

EXPLANATION OF VOTE

SB 488 is a bill that waste taxpayers dollars by funding positions and giving powers to the Inspector General to do a job that is already being done by DCF. This bill also perpetuates the idea that a poor Kansas mother who needs cash or food assistance is committing fraud. 1 in 7 Kansas children face hunger every day and 291,430 Kansans are facing hunger daily. Let's work to get families out of poverty not paint them as thieves. I vote "No" on **SB 488**.—PAT PETTEY

Senators Faust-Goudeau, Francisco and Sykes request the record to show they concur with the "Explanation of Vote" offered by Senator Pettey on **SB 488**.

SB 524, AN ACT concerning water; specifying when irrigation district board of director elections may be conducted by mail ballot; authorizing the board of directors to set the term for such elected members; defining dam for both agriculture and nonagriculture use; clarifying structures that are water obstructions; providing a civil penalty for violations; amending K.S.A. 42-706, 82a-301 and 82a-305a and repealing the existing sections, was considered on final action.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

The bill passed, as amended.

HB 2353, AN ACT concerning the care and treatment act for mentally ill persons; increasing the time allowed for an initial continued treatment order; adding criteria to determine when outpatient treatment may be ordered; amending K.S.A. 59-2958, 59-2959 and 59-2969 and K.S.A. 2023 Supp. 59-2967 and repealing the existing sections, was considered on final action.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll,

Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

The bill passed.

HB 2477, AN ACT concerning agriculture; relating to environmental remediation; increasing the maximum reimbursement from the Kansas agricultural remediation fund from \$200,000 to \$300,000 for an eligible person; increasing the amount available to the Kansas agricultural remediation board for administrative overhead expenses from \$150,000 to \$175,000; amending K.S.A. 2-3708 and 2-3710 and repealing the existing sections, was considered on final action.

On roll call, the vote was: Yeas 39; Nays 1; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Nays: Olson.

The bill passed, as amended.

HB 2484, AN ACT concerning the behavioral sciences; relating to social work; enacting the social work licensure compact to provide interstate practice privileges; requiring applicants for social work licensure to submit to a criminal history record check; authorizing the behavioral sciences regulatory board to establish a fee for a license with compact practice privileges; amending K.S.A. 2023 Supp. 65-6314 and repealing the existing section, was considered on final action.

On roll call, the vote was: Yeas 35; Nays 5; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Peck, Petersen, Pettey, Pittman, Reddi, Ryckman, Shallenburger, Sykes, Thompson, Ware, Warren, Wilborn.

Nays: Olson, Pyle, Steffen, Straub, Tyson.

The bill passed.

HB 2501, AN ACT designating the Atchison, Topeka and Santa Fe #3415 as the official state steam locomotive and the Abilene and Smoky Valley Railroad as the official state heritage railroad, was considered on final action.

On roll call, the vote was: Yeas 39; Nays 1; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Nays: Straub.

The bill passed, as amended.

HB 2560, AN ACT concerning financial institutions; relating to the state banking

code; providing when an application is considered abandoned or expired; allowing an originating trustee to have such trustee's principal place of business outside of Kansas; amending K.S.A. 9-535, 9-806, 9-1721 and 9-2107 and repealing the existing sections, was considered on final action.

On roll call, the vote was: Yeas 39; Nays 1; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Ware, Warren, Wilborn.

Nays: Tyson.

The bill passed, as amended.

HB 2577, AN ACT concerning state moneys; relating to the investment and management thereof; providing discretionary authority to the state treasurer to transfer moneys certified as equivalent to the aggregate net amount received for unclaimed property to the board of trustees of the Kansas public employees retirement system and to liquidate such moneys for investment by the pooled money investment board or for necessary payments to owners of unclaimed property; amending K.S.A. 2023 Supp. 75-2263 and repealing the existing section, was considered on final action.

On roll call, the vote was: Yeas 38; Nays 2; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Straub, Sykes, Thompson, Ware, Warren, Wilborn.

Nays: Steffen, Tyson.

The bill passed, as amended.

HB 2590, AN ACT concerning pipeline safety; relating to the state corporation commission; state pipeline safety program; violations; updating the maximum penalties that may be imposed by the commission to comply with requirements of the federal pipeline and hazardous materials safety administration; amending K.S.A. 66-1,151 and repealing the existing section, was considered on final action.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

The bill passed.

HB 2661, AN ACT concerning boards of county commissioners; relating to vacancies created by an increase in the number of commissioner districts; providing for the staggering of terms of commissioners elected to fill such vacancies; amending K.S.A. 19-202, 19-203, 19-203a, 19-204 and 19-204a and repealing the existing sections, was considered on final action.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

The bill passed.

HB 2663, AN ACT concerning insurance; relating to title insurance; allowing title insurance agents to submit escrow, settlement and closing funds through certain real-time or instant payment systems; amending K.S.A. 40-1137 and repealing the existing section, was considered on final action.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

The bill passed, as amended.

HB 2665, AN ACT concerning motor vehicles; relating to violations of the uniform act regulating traffic on highways; increasing criminal penalties for a driver who leaves the scene of a vehicular accident when the accident results in the death of any person or more than one person, if the driver knew or reasonably should have known that such accident resulted in injury or death; amending K.S.A. 8-1602 and repealing the existing section, was considered on final action.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

The bill passed, as amended.

HB 2703, AN ACT concerning school districts; relating to at-risk programs and services; including placement in the custody of the secretary for children and families as a criteria for eligibility for such programs and services; amending K.S.A. 2023 Supp. 72-5153a and repealing the existing section, was considered on final action.

On roll call, the vote was: Yeas 40; Nays 0; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Ryckman, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

The bill passed.

HB 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, was considered on final action.

Upon the showing of five hands a Call of the Senate was requested.

On roll call, the vote was: Yeas 27; Nays 13; Present and Passing 0; Absent or Not Voting 0.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Dietrich, Erickson, Fagg, Gossage, Kerschen, Kloos, Longbine, Masterson, O'Shea, Olson, Peck, Petersen, Pyle, Ryckman, Shallenburger, Steffen, Straub, Thompson, Tyson, Warren, Wilborn.

Nays: Corson, Doll, Faust-Goudeau, Francisco, Haley, Holland, Holscher, McGinn, Pettey, Pittman, Reddi, Sykes, Ware.

The bill passed.

The Call was lifted.

EXPLANATION OF VOTE

I vote "NO" on **HB 2749**. The question that this bill requires to be asked has patients choose from a list of reasons for seeking an abortion; a list that is not complete yet does not offer an alternative for "other." Individuals should not have to justify their access to legal health care. The question is not medically necessary and yet it requires providers to interrogate their patients asking about their life circumstances. That questioning is not only disruptive but is likely to trigger trauma and create hardships for staff. Instead of asking for more and more detailed reports, I hope the legislature will work on finding ways to improve reproductive health care in Kansas.—MARCI FRANCISCO

Senators Haley, Holland, Pettey and Ware request the record to show they concur with the "Explanation of Vote" offered by Senator Francisco on **HB 2749**.

I have a 20 year record of voting pro-life and I would have liked to have voted for this bill as well. But from listening to the debate yesterday, it clearly showed that there were a lot of flaws in this bill that I think could have unintended consequences regarding people's privacy. I don't think it clearly spelled out as to what the bill is going to do, how it will help pregnant women and decrease abortions. I hope that once it goes to conference they can clean up some of the language and I will have another opportunity at that time to vote for it.—CAROLYN MCGINN

I voted "YES" on **HB 2749** because the concept of gathering data to better understand abortion is a worthwhile endeavor. What we do know about abortion is that it is not a pathway to convenience or "the pursuit of happiness," because the "pursuit of happiness" is not convenient but rife with difficulties, like all great accomplishments, such as motherhood. Abortion is the pathway to a life of regret and emptiness, that I promise you. With today's technology, we all know that a "baby bump" is a baby, a living human being. Remember this statement as if your life depends on it. Every abortion kills an innocent child. That's a fact. Every abortion kills an innocent child.

—MARK STEFFEN

Senators Erickson, Straub and Thompson request the record to show they concur with the "Explanation of Vote" offered by Senator Steffen on **HB 2749**.

CHANGE OF REFERENCE

The Vice President withdrew **SB 306** from the Calendar under the heading of **General Orders**, and referred the bill to the Committee on **Ways and Means**.

REMOVE FROM CONSENT CALENDAR

An objection having been made to **SB 537**; **HB 2614** appearing on the Consent Calendar, the Vice President directed the bills be removed and placed on the calendar under the heading of **General Orders**.

REPORTS OF STANDING COMMITTEES

Committee on **Assessment and Taxation** recommends **SB 435** be passed.

Also, **HB 2026** be amended by substituting with a new bill to be designated as "Senate Substitute for HOUSE BILL NO. 2026," as follows:

"Senate Substitute for HOUSE BILL NO. 2026

By Committee on Assessment and Taxation

"AN ACT concerning taxation; relating to the local ad valorem tax reduction fund; requiring political subdivisions to adopt a budget that remains at or below revenue neutral and use funds to reduce property tax in order to receive fund distributions; providing for one annual transfer to the fund; relating to the county and city revenue sharing fund and the special city and county highway fund; eliminating the county and city revenue sharing fund and discontinuing certain transfers to the special city and county highway fund; amending K.S.A. 79-1479, 79-2960 and 79-2961 and K.S.A. 2023 Supp. 79-2959 and repealing the existing sections; also repealing K.S.A. 79-2965, 79-2966 and 79-2967 and K.S.A. 2023 Supp. 79-2964 and 79-3425i.";

And the substitute bill be passed.

HB 2201 be amended as recommended by the Senate Committee on Assessment and Taxation as reported in the Journal of the Senate on March 24, 2023, and the bill be further amended by substituting with a new bill to be designated as "Senate Substitute for HOUSE BILL NO. 2201," as follows:

"Senate Substitute for HOUSE BILL NO. 2201

By Committee on Assessment and Taxation

"AN ACT concerning taxation; relating to income tax; decreasing the corporate income tax rate; eliminating unused tax credits relating to abandoned well plugging, agritourism liability insurance, assistive technology contributions, declared disaster capital investment, environmental compliance, owners promoting employment across Kansas and swine facility improvement; amending K.S.A. 65-7107 and K.S.A. 2023 Supp. 74-50,321 and 79-32,110 and repealing the existing sections; also repealing K.S.A. 79-32,204, 79-32,207, 79-32,222, 79-32,262 and 79-32,266 and K.S.A. 2023 Supp. 32-1438.";

And the substitute bill be passed.

HB 2819 be amended by substituting with a new bill to be designated as "Senate Substitute for HOUSE BILL NO. 2819," as follows:

"Senate Substitute for HOUSE BILL NO. 2819

By Committee on Assessment and Taxation

"AN ACT concerning sales taxation; relating to exemptions; providing a sales tax exemption for exploration place, inc.; amending K.S.A. 2023 Supp. 79-3606 and

repealing the existing section.";

And the substitute bill be passed.

SB 30, as recommended by the Senate Committee on Assessment and Taxation to be passed as reported in the Journal of the Senate on February 8, 2023, be amended on page 1, in line 7, by striking "2022" and inserting "2023"; in line 28, by striking "2023" and inserting "2024"; in line 29, by striking "this"; also in line 29, after "paragraph" by inserting "(2)(A) and any subsequent changes pursuant to this subparagraph";

On page 2, following line 2, by inserting:

"Sec. 2. K.S.A. 2023 Supp. 79-32,121 is hereby amended to read as follows: 79-32,121. (a) An individual shall be allowed a Kansas exemption of \$2,250 for each exemption for which such individual 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 in the amount prescribed in subsection (a) including any increases provided for pursuant to subsection (c) for tax year-2023 2024 and all tax years thereafter.

(c) In the case of tax year 2024, and all tax years thereafter, the amount prescribed in subsection (a) and any subsequent changes pursuant to this subsection shall be increased by an amount equal to such amount multiplied by the cost-of-living adjustment determined under section 1(f)(3) of the federal internal revenue code for the calendar year in which the taxable year commences."

Also on page 2, in line 3, by striking "2022" and inserting "2023"; also in line 3, by striking "is" and inserting "and 79-32,121 are";

And by renumbering sections accordingly;

On page 1, in the title, in line 2, after "deduction" by inserting "and the Kansas personal exemption"; in line 3, by striking "2022" and inserting "2023"; also in line 3, after "79-32,119" by inserting "and 79-32,121"; in line 4, by striking "section" and inserting "sections"; and the bill be passed as amended.

SB 306 be amended on page 1, by striking all in lines 8 through 36;

By striking all on pages 2 through 9;

On page 10, by striking all in lines 1 through 38; following line 38, by inserting:

"Section 1. 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 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 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, 2021, any amount reported as a loss on any applicable federal income tax return arising from any investment, including any alternative asset investment, in a technology-enabled fiduciary financial institution as authorized by K.S.A. 9-2301 et seq., and amendments thereto. As used in this paragraph, "alternative asset" and "technology-enabled fiduciary financial institution" mean the same as defined in K.S.A. 9-2301, 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.

(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.";

Also on page 10, in line 39, by striking "2022" and inserting "2023";

On page 1, in the title, in line 4, by striking "2022" and inserting "2023"; and the bill be passed as amended.

Committee on **Commerce** recommends **SB 545** be passed.

Committee on **Financial Institutions and Insurance** recommends **SB 553** be amended on page 1, following line 7, by inserting:

"New Section 1. (a) Each utilization review entity, certified pursuant to K.S.A. 40-22a04, and amendments thereto, shall implement and maintain a prior authorization application programming interface, pursuant to 45 C.F.R. 156.223 (b), as in effect on January 1, 2028.

(b) Nothing in this section shall be construed to apply to a prior authorization request for coverage of drugs.

(c) As used in this section, "drug" means the same as defined in 45 C.F.R. 156.221 (b)(1)(v), as in effect on January 1, 2028.

(d) This section shall be a part of and supplemental to the utilization review organization act.

(e) This section shall be effective on January 1, 2028.";

Also on page 1, in line 8, by striking "Section 1." and inserting "Sec. 2."; in line 28, by striking "1" and inserting "2";

On page 2, in line 34, by striking "1" and inserting "2";

On page 4, in line 7, by striking "1" and inserting "2";

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

And the substitute bill be passed.

REPORT ON ENROLLED BILLS AND RESOLUTIONS

SB 399, SB 424, SB 481 reported correctly enrolled, properly signed and presented to the Governor on March 26, 2024.

On motion of Senator Alley, the Senate adjourned until 10:00 a.m., Wednesday, March 27, 2024.

CHARLENE BAILEY, CINDY SHEPARD, *Journal Clerks.*

COREY CARNAHAN, *Secretary of the Senate.*

