

HOUSE BILL No. 2637

By Committee on Utilities
(By request of Select Joint Committee on Energy)

1-18

10 AN ACT concerning income taxation; providing certain credits for en-
11 ergy efficiency expenditures.

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

14 Section 1. (a) For all taxable years beginning after December 31,
15 2005, there shall be allowed tax credits against the income tax liability
16 imposed upon a taxpayer pursuant to the Kansas income tax act, in an
17 amount equal to the following:

18 (1) \$100 per dwelling unit for each four inches of ceiling insulation
19 installed;

20 (2) for single family dwellings and duplexes, \$200 for each 5% in-
21 crease in efficiency of a newly installed heating, ventilation or air condi-
22 tioning system over the system replaced;

23 (3) for multiple family dwellings other than duplexes, \$100 for each
24 5% increase in efficiency of a newly installed heating, ventilation or air
25 conditioning system over the system replaced times the number of dwell-
26 ing units served by the system; and

27 (4) \$100 per dwelling unit for purchase and installation of energy
28 conservation exterior doors and windows in an amount of \$2,000 or more.

29 (b) If the amount of tax credits allowed pursuant to this section ex-
30 ceeds the taxpayer's income tax liability for the year in which the ex-
31 penditures were incurred, the amount thereof which exceeds such tax
32 liability may be carried over for deduction from the taxpayer's income tax
33 liability in the next succeeding taxable year or years until the total amount
34 of the tax credits have been deducted from tax liability, except that no
35 such tax credits shall be carried over for deduction after the fourth taxable
36 year succeeding the taxable year in which the expenditures are made.

37 (c) The taxpayer claiming a credit pursuant to this section shall pro-
38 vide evidence of purchase and installation of the item or items for which
39 the credit is claimed as required by rules and regulations of the secretary
40 of revenue.

41 (d) The secretary of revenue shall adopt rules and regulations to im-
42 plement the provisions of this section.

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1 Sec. 2. This act shall take effect and be in force from and after its
2 publication in the statute book.