

## HOUSE BILL No. 2431

By Committee on Vision 2020

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9 AN ACT concerning the state conservation commission; creating the  
10 land preservation partner program; creating the land preservation part-  
11 ner fund.

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

14 Section 1. (a) There is hereby created within the state conservation  
15 commission, the land preservation partner program consisting of three  
16 membership categories: (1) The designation of a land preservation part-  
17 ner shall be given to any individual, business or entity by voluntarily con-  
18 tributing an amount equal to at least 50% of that year's property tax on  
19 all real property owned by such individual, entity or business, within the  
20 state to the state conservation commission;

21 (2) the designation of a sustaining land preservation partner shall be  
22 given to an individual, business or entity by voluntarily contributing an  
23 amount equal to at least 25% of that year's property tax on all real property  
24 owned by such individual, entity or business, within the state to the state  
25 conservation commission; and

26 (3) the designation of a carbon sequestration partner shall be given  
27 to an individual, business or entity by voluntarily contributing a monetary  
28 amount equal to 10% of its total annual energy expenditures calculated  
29 in a manner approved by the state conservation commission and such  
30 voluntary contributions are made annually.

31 (b) The state conservation commission shall administer the program  
32 and shall adopt all rules and regulations necessary to administer the pro-  
33 gram. The executive director of the state conservation commission shall  
34 approve all applicants seeking designation under the land preservation  
35 partner program. The commission shall use funds received under this  
36 program to match federal and private moneys used to purchase perma-  
37 nent conservation easements.

38 (c) Designees under the land preservation purchase program shall  
39 receive a certificate of participation signed by the governor and the ex-  
40 ecutive director of the state conservation commission and the provisions  
41 of section 2.

42 (d) The land preservation partner program fund is hereby created in  
43 the state treasury, and shall consist of all gifts, donations and bequests to

1 the fund. Moneys received shall be remitted to the state treasurer in  
2 accordance with the provisions of K.S.A. 75-4215, and amendments  
3 thereto. Upon receipt of each such remittance, the state treasurer shall  
4 deposit the entire amount in the state treasury to the credit of the land  
5 preservation partner program fund. The fund shall be administered by  
6 the Kansas state conservation commission. Moneys in the land preser-  
7 vation partner program fund shall not be transferred to the credit of the  
8 state general fund. On or before the 10th day of each month, the director  
9 of accounts and reports shall transfer from the state general fund to the  
10 land preservation partner program fund interest earnings based on:

11 (1) The average daily balance of moneys in the land preservation part-  
12 ner program fund for the preceding month; and

13 (2) the net earnings rate of the pooled money investment portfolio  
14 for the preceding month. Moneys in the fund shall be used solely to match  
15 federal and private moneys used to purchase conservation easements.

16 Sec. 2. There shall be allowed as a credit against the tax liability of a  
17 taxpayer imposed under the Kansas income tax act, and the premiums  
18 taxed upon insurance companies imposed pursuant to K.S.A. 40-252, and  
19 amendments thereto, and the privilege tax imposed upon any national  
20 banking association, state bank, trust company or savings and loan asso-  
21 ciation pursuant to article 11 of chapter 79 of the Kansas Statutes An-  
22 notated, an amount equal to 10% of the dollar contributions made under  
23 the land preservation program. The tax credit allowed by this subsection  
24 shall be deducted from the taxpayer's income, premiums or privilege tax  
25 liability for the taxable year in which the expenditures are made by the  
26 taxpayer. If the amount of such tax credit exceeds the taxpayer's income,  
27 premiums or privilege tax liability for such taxable year, the taxpayer may  
28 carry over the amount thereof that exceeds such tax liability for deduction  
29 from the taxpayer's income, premiums or privilege tax liability in the next  
30 succeeding taxable year or years until the total amount of the tax credit  
31 has been deducted from tax liability, except that no such tax credit shall  
32 be carried over for deduction after the third taxable year succeeding the  
33 year in which the costs are incurred.

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