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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 12, 2024

Subject: House Bill No. 2610

Summary

House Bill No. 2610 would provide a Kansas income tax subtraction modification applicable for tax year 2021 and thereafter for compensation from amounts received by the taxpayer who resides within 10 miles of property used as a farm or ranch and ownership of property was transferred pursuant to:

(1) An appraiser's award or final judgment and the property was as taken by either the Kansas department of transportation or a public utility pursuant to the eminent domain procedure act, if such amounts are included in federal adjusted gross income of the taxpayer; or

(2) the sale of the property to either the Kansas department of transportation or a public utility if such amounts are included in federal adjusted gross income of the taxpayer and such sale would otherwise be subject to a taking.

Pursuant to K.S.A. 26-501, "Taking" is defined as "the use by any authorized entity of the power of eminent domain to acquire any interest in private real property."