

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Members of the House Committee on Taxation  
From: Office of Revisor of Statutes  
Date: March 11, 2025  
Subject: Senate Bill No. 227 (As Amended by Senate Committee)

**Summary**

Senate Bill No. 227 amends the tax credit for qualified expenditures for restoration and preservation of historic structures by providing for different credit percentages based on city populations of more than 50,000 or 50,000 or less and the amount of expenditures.

The bill amends the allowable credit amounts depending on the size of the city, or township where such expenditure occurs. The bill would allow for

- (1) 25% credit of qualified expenditures located in a city with a population of more than 50,000 and the amount of such expenditures equals at least \$5,000 but less than \$50,000
- (2) 40% credit of qualified expenditures located in a city with a population of more than 50,000 and the amount of such expenditures exceeds \$50,000
- (3) 40% credit of qualified expenditures located in a city, township or unincorporated area with a population of 50,000 or less and the amount of such expenditures equals at least \$5,000
- (4) 40% credit of qualified expenditures of a qualified historic structure which is exempt from income taxation pursuant to section 501(c)(3) of the federal internal revenue code and the amount of such expenditures equals at least \$5,000

The changes made in the bill would apply to those qualified rehabilitation plans placed into service on or after July 1, 2025.