

KANSAS OFFICE of  
**REVISOR of STATUTES**

LEGISLATURE of THE STATE of KANSAS  
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**MEMORANDUM**

To: Senate Committee on Commerce  
From: Office of Revisor of Statutes  
Date: February 11, 2025  
Subject: Senate Bill No. 227, As Introduced

**Summary**

Senate Bill No. 227 amends K.S.A. 2024 Supp. 79-32,211 and provides for different credit percentages for the tax credit for certain expenditures for the restoration and preservation of qualified historic structures based on city populations and the amount of the expenditures.

K.S.A. 2024 Supp. 79-32,211 currently provides an income tax, privilege tax and premium tax credit in an amount equal to certain percentages of qualified expenditures incurred in the restoration and preservation of certain qualified historic structures pursuant to a qualified rehabilitation plan by a qualified taxpayer. Below is a brief summary comparing the current statute and the bill.

	Current law	SB 227
(a)(1)	25% of qualified expenditures in the restoration/preservation of qualified historic structure if total amount of expenditures equals \$5,000 or more	25% of qualified expenditures in the restoration/preservation of qualified historic structure <i>in a city with a population more than <u>50,000</u></i> if total amount of expenditures equals <i>at least <u>\$5,000</u> and less than <u>\$50,000</u></i>
(a)(2)	30% of qualified expenditures in the restoration/preservation of qualified historic structure in a city with a population between 9,500 and 50,000 if total amount of expenditures equals \$5,000 or more	<i>40%</i> of qualified expenditures in the restoration/preservation of qualified historic structure in a city with a population of <i>more than <u>50,000</u></i> if total amount of expenditures equals <i><u>\$50,000</u></i> or more
(a)(3)	40% of qualified expenditures in the restoration/preservation of qualified historic structure in a city with a population less than 9,500 if total amount of expenditures equals \$5,000 or more	40% of qualified expenditures in the restoration/preservation of qualified historic structure in a city with a population of <u>50,000</u> <i>or less</i> if total amount of expenditures equals \$5,000 or more
(a)(4)	30% of qualified expenditures in the restoration/preservation of qualified historic structure that is exempt from fed. income tax pursuant to IRC Sec. 501(c)(3) and not income producing if total amount of expenditures equals \$5,000 or more	<i>40%</i> of qualified expenditures in the restoration/preservation of qualified historic structure that is exempt from fed. income tax pursuant to IRC Sec. 501(c)(3) and not income producing if total amount of expenditures equals \$5,000 or more