

**2025 HOUSE TAXATION BILL  
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Bill Number	Subject	Requested By	On Behalf Of	Hearing/ Final Action
HB2001	An act concerning the taxpayer notification costs fund continuing the reimbursement from such fund for printing and postage costs of county clerks thru calendar year 2029	Representative Fairchild, Rhiley and Zu	County Clerks	
HB2004	Providing countywide retailers' sales tax authority for Seward County for the purpose of financing the costs of roadway and bridge construction, maintenance and improvement in the county.	Representative Francis		01-21-2025/ 01/27/2025 BP and placed on Consent Calendar
HB2005	An Act concerning income taxation; establishing the veterans' valor property tax relief act; providing an income tax credit or refund for eligible individuals	Representatives Proctor, Barrett, Bergquist, Blex Bloom, Bohi, Buehler, Butler Chauncey, Collins, Delperdang, Ellis, Esau Essex, Goddard, Howerton Kessler, Minnix, Moser Neely, Resman, Rhiley Roeser, Steele, Sweely Thompson, Turk, and Waymaster		02-05-2025/ 03-13-2025 BPA
HB2011	Concerning taxation, relating to property tax; decreasing the rate of ad valorem tax imposed by a school district.	Representative Adam Smith		01-22-2025/ 01-28-2025 BPA
HB2012	Providing an income tax credit for the sale and distribution of ethanol belnedes for motor vehicle fuels.	Sandy Braden on behalf of POET		Hearing on 1-27-2025
HB2013	Concerning sales taxation; discontinuing the imposition of tax on cable, community antennae and television services.	Blaine Finch on behalf of Harris/Kelsey, Attorneys at Law	Harris/Kelsey Attorneys at Law	01-29-2025/ 03-13-2025 BPA
HB2014	Concerning property taxation; relating to exemptions providing exemptions for certain personal property including watercraft, marine equipment, off-road vehicles, motorized bicycles and certain trailers.	Representative Fairchild		

BP - Be Passed  
BPA - Be Passed As Amended

BNP - Be Note Passed  
NFA - No Final Action

RR - Re-Referred  
MTR - Motion to Reconsider

# 2025 HOUSE TAXATION BILL INDEX

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Bill Number	Subject	Requested by	On Behalf Of	Hearing/ Final Action
HB2024	Concerning a tax credit for firefighters who incur unreimbursed medical expenses for screening for occupation related cancer, enacting the fighting chance for the firefighters act.	Representative Hoheisel		01-29-2025/
HB2036	Concerning income taxation; relating to Kansas adjusted gross income; providing subtraction modification for amounts received as compensation for serving in the armed forces.	Representative Proctor		
HB2038	Concerning economic development; enacting the Kansas film digital media production development act; establishing an income tax credit and sales tax exemption program to be administered by the secretary of commerce for the purpose of developing film, video or digital production in Kansas.	Committee on Commerce, Labor and Economic Development	Department of Commerce	02-04-2025
HB2058	Concerning income taxation; relating to credits; providing for an increased amount of income for eligibility of individuals for the selective assistance for effective senior relief credit.	Rep. Mike Thompson		
HB2059	Concerning income taxation; relating to Kansas adjusted gross income; providing subtraction modification for amounts paid by the taxpayer during the taxable year as a member of a health care sharing ministry.	Rep. Averkamp	Healthcare Ministry	
HB2067	Concerning education; establishing a grant program and the feminine hygiene product grant fund to award moneys to qualifying title 1 schools to provide feminine hygiene products to students at no cost; making and concerning appropriations for the fiscal year ending June 30, 2026	Rep. Poskin, Carline Featherston, Hoye, McDonald, Meyer, Neighbor, S. Ruiz, Sawyer Clayton, Simmons, Wickle Woodard		
HB2073	Concerning Sales taxation; relating to exemptions; providing an exemption for feminine hygiene products and diapers.	Sawyer, Clayton, Paige Carlin, Carr, Featherston Haskins, Hoye, Martinez, McDonald, Melton, Meyer, Miller, Mosley, Neighbor, Oropeza, Osman, Poskin, S. Ruiz, Sawyer, Simmons, Stogsdill, Vaughn, Weigel, Wickle, Winn, Woodard		

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Bill Number	Subject	Requested By	On Behalf Of	Hearing/ Final Action
HB2074	Concerning taxation; relating to the homestead property tax refund act; including homestead renters as eligible to participate in certain homestead property tax refund claims.	Rep.Sawyer Clayton, Brownlee,Paige,Carlin, Carmichael,Carr, Featherston,Haskins, Hoye,Martinez, McDonald,Meyer,Miller, Mosley,Neighbor, Oropeze,Osman,S.Ruiz, Sawyer,Simmons, Stogsdill,Wikle,Winn, Woodard		02-06-2025
HB2077	Concerning sales taxation; relating to sale tax exemptions providing an exemption for animal shelters and rescue network manager.	Reily Goyne	Kansas Pet Advocates	
HB2078	Concerning income taxation; relating to credits; providing an income tax credit for contributions to a child care provider or intermediary	Representative Thompson	Representative Buehler	
HB2079	Concerning property taxation; relating to the valuation of real property; requiring that comparable residential sales occur within the subdivision or township or the closest-located subdivision or township where such property is located.	Representative Bryce	Representative Webster-Roth	
HB2080	Concerning property taxation; relating to residential property; restricting homestead taxes to not more than the established base year amount for individuals 65 years of age and older	Representative Brye		
HB2081	An Act relating to taxation; providing a sales tax exemption for community pharmacies that provide services to medically underserved individuals and families.	Representative Kessler	Community Pharmacies	03-18-2025
HB2083	Concerning property taxation; relating to exemptions providing property tax exemption for new energy systems; excluding new energy storage systems from the commercial and industrial machinery and equipment exemption.	Kimberly Swaty	Advanced Power Alliance	01-30-2025/ 02-11-2025 BPA
HB2084	Concerning income taxation; allowing an itemized deduction for certain wagering losses.	Representative Kessler		02-06-2025/
HB2096	Concerning income taxation; relating to the Kansas housing investor tax credit; providing for transfer ability of credits from the year that the credit was originally issued.	Reily Goyne	Friends of Historic Preservation	2/3/2025 02-17-2025 BP

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Bill Number	Subject	Requested By	On Behalf of	Hearing/ Final Action
HB2097	Concerning income taxation; relating to credits; providing for approval by the department of wildlife and parks for qualified program or management plans to qualify for the nongame and endangered species habitat credit	Kurt Ratzliff	Kansas Chapter of Back Country Hunters and Anglers	02-11-2025/ 03-12-2025 BNP
HB2098	Concerning sales taxation; relating to exemptions providing for sales tax exemption for not-for-profit corporations operating a community theater.	Representative Sanders	Community Theatres	01-30-2025 02-27-2025 BP
HB2125	Concerning sales and compensating use tax; relating to city and countywide retailers' sales tax; providing countywide retailers' sales tax authority for Pawnee County for the purpose of healthcare services and furnishing and equipping county supported public safety operations.	Steve Kearney	Pawnee County	02-17-2025/ 02-17-2025 BP
HB2126	Concerning sales taxation; relating to exemptions; providing a sales tax exemption for purchases made by Kansas legal services, inc.	Steve Kearney	Kansas Legal Services	
HB2133	Concerning property taxation; relating to motor vehicles; providing for a property tax exemption for a motor vehicle for firefighters	Representative Schwertfeger		
HB2154	Concerning taxation; relating to rental and leased motor vehicles; imposing property tax on rental and leased vehicles and discontinuing the excise tax on the rental or lease	Katherine Star	Turo, Inc. Car Sharing	03-12-2025 Tabled
HB2162	Concerning sales taxation; relating to the taxation of services; excluding from taxation the service of installing or applying tangible personal property for the reconstruction, restoration, remodeling, renovation repair or replacement of a building or facility.	Scott Schneider	Associated General Contractors of Kansas.	
HB2163	Concerning income taxation; relating to credits; providing for the preceptor income tax incentive act; establishing a credit for nursing home administrators, registered nurses and registered dietitians that serve as community based faculty preceptor in adult care homes and medical care facilities by providing personalized instruction, training and supervision for students.	Representative Howerton	Leading Age Kansas	02-05-2025/ 03-12-2025 BPA
HB2189	Concerning income taxation; relating to the determination of Kansas adjusted gross income; providing a subtraction modification for sales of taking of property subject to eminent domain.	Representative Adam Smith	Representative Reavis	

BP - Be Passed  
BPA - Be Passed As Amended

BNP - Be Not Passed  
NFA - No Final Action

RR - Re-Referred  
MTR - Motion to Reconsider

2025 HOUSE TAXATION BILL INDEX - PAGE 5

Bill Number	Subject	Requested By	On Behalf Of	Hearing/ Final Action
HB2197	Concerning sales taxation;relating to exemptions; providing for a sales tax exemption for purchases made by sleep in heavenly peace, inc.	Representative Smith	Representative Reavis	
HB2208	Concerning taxation; relating to income and privilege tax credits; enacting the endow Kansas tax credit act; establishing a tax credit for endowment gifts to certain endowment funds held by qualified community foundations.	Kimberly Swaty	On behalf of Kansas Association of Community Foundations	02-10-2025/
HB2209	Concerning sales taxation; relating to exemptions; expanding the current sales tax exemptions for purchases by domestic violence shelters to domestic and sexual violence programs	Jessica Lucas	Kansas Coalition for Sexual and Domestic Violence.	
HB2210	Concerning income taxation; relating to credits; establishing a child tax credit	Rep. Adam Smith	Kansas Action for Children	
HB2211	Concerning economic development; relating to STAR bonds; providing funding to replace lost food sales tax revenue for STAR bond districts established prior to December 1, 2022 and modifying the tax increment definition for such districts; establishing the STAR bonds food sales tax revenue replacement fund.	Representative Howerton	Derby, Kansas	02-26-2025/
HB2231	Concerning income taxation; relating to personal exemptions; providing an additional personal exemption for heard of household tax filers.	Zack Denney, KDOR		02-10-2025/ 02-11-2025 BPA
HB2232	Concerning income taxation; relating to credits; establishing a child tax credit	Jeanne Gawdun	Kansans for Life	
HB2233	Concerning taxation;relating to property taxation; disqualifying property from the carbon dioxide capture and sequestration property tax exemption if used to inject animal manure into the ground;relating to income tax,disqualifying fro the carbon dioxide capture and sequestration property acceleraered depreciation deduction if machinery and equipment are used to inject animal manure into the ground.	Representative Schwertfeger		
HB2234	Concerning sales taxation; relating to exemptions; providing a sales tax exemption for purchases made by Junction City main street.	Representative Butler	Junction City Main Street	
HB2275	Concerning sales and compensating use tax; relating to city and countywide retailers' sales tax; providing countywide retailers sales tax authority for Finney County for the purpose of financing the construction or remodeling of a courthouse , jail, law enforcement center facility or other	Representative Pishy	Finney County	02-13-2025/ 02-17-2025 BP

BP - Be Passed  
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**2025 HOUSE TAXATION BILL INDEX - PAGE 6**

Bill Number	Subject	Requested By	On Behalf Of	Hearing/ Final Action
HB2276	Concerning income taxation; relating to credits; providing an income tax credit for an eligible small business that purchases qualified local news organization advertising.	Representative Hoheisel	Catalyst	02-27-2025/
HB2277	Concerning sales and compensating use tax; relating to sales of food, food ingredients and prepared food; reducing the rate of tax imposed for prepared food; increasing the percent credited to the state highway fund from revenue collected	Representatives Sawyer Clayton, Corbert		
HB2278	Concerning property taxation; relating to exemptions increasing the extent of exemption from the statewide school levy for residential property.	Representatives Woodard,Amyx,Carlin, Carmichael,Carr, Featherston,Martinez, McDonald,Melton,Meyer, Miller,Mosley,Neighbor, Oropeza.Osman,Poskin, S.Ruiz,Sawyer Clayton, Simmons,Stogsdill		
HB2318	Concerning taxation; relating to income tax; providing that future tax rate decreases be contingent on exceeding revenue estimates			03-04-2025/ 03-13-2025 BPA
HB2336	Concerning taxation; relating to income and privilege taxes;providing for the apportionment of business income by the single sales factor and the apportionment of financial institution income by the receipts factor;establishing deductions from income when using the single sales factor and receipts factor; providing for the decrease in corporate income tax rates;determining when sales other than tangible personal property are made in the state;excluding sales of a unitary business group of electric and natural gas public utilities.	Eric Stafford	Kansas Chamber of Commerce	02-26-2025/ 03-12-2025 BPA
HB2377	Concerning sales and compensating use tax; relating to countywide retailers' sales tax;providing that countywide retailers' sales tax is apportioned based on total assessed valuations of property taxes rather than property taxes levied.	Representative Hoheisel		02-25-2025/ 03-18-2025 BPA
HB2380	Concerning retirement and pensions; relating to the Kansas public employees retirement system and system thereunder;providing for a postretirement cost-of-living adjustment for certain retirants who are 85 years of age or older.	Representative Carlin		

BP - Be Passed  
BPA - Be Passed As Amended

BNP - Be Not Passed  
NFA - No Final Action

RR - Re-Referred  
MTR - Motion to Reconsider

# 2025 House Taxation Bill Introductions

## Page 7

Bill Number	Subject	Requested By	On Behalf Of	Hearing/ Final Action
HB2385	Concerning taxation;relating to income tax;authorizing cities and counties to propose an earnings tax for ballot question and to levy such tax upon non-residents of the city or county if approved, to the electors every 10 years thereafter;allowing certain credits and exemptions against such tax;providing for the deduction by public and private employers of such tax from employee earnings;providing for revenue to be pledged for certain purposes.	Representative Wanda Paige		
HB2387	Concerning income taxation;relating to credits; extending the number of years of availability of the income tax credit for contributions to friends of cedar crest association.	Jessica Lucas	Friends of Cedar Crest Association	03-10-2025/ 03-13-2025 BPA
HB2388	Concerning sales taxation;relating to exemptions; providing a sales tax exemption for purchases and sales made by the friends of cedar crest association	Jessica Lucas	Friends of Cedar Crest Association	
HB2390	An Act concerning sales and compensating use tax; relating to city and countywide retailers' sales tax providing countywide retailers' sales tax authority for Jackson county for the purpose of supporting hospital services in the county	Representative Carl Turner	Representative Averkamp	03-10-2025/ 03-10-2025 BP and placed on Consent Calendar
HB2394	An Act concerning property taxation;relating to valuation of residential real property,real property used for commercial and industrial purposes and mobile homes used for residential purposes;establishing the tax use value			
HB2395	An Act concerning income taxation;relating to credits; establishing the shelter to home pet rescue act providing for a tax credit for expenses incurred for the care of adopted cats and dogs.	Representative Alcalá		
HB2396	An Act concerning property taxation;relating to property tax revenues of taxing jurisdictions;authorizing the use of protest petition to limit funding of a taxing jurisdiction by property tax revenues above a certain amount; establishing the acknowledging stewardship of tax revenue and appropriations (ASTRA) fund and authorizing certain transfers from the state general fund to qualifying cities and counties;eliminating the revenue neutral rate requirements by taxing subdivisions and the taxpayer notification costs fund.	Representative Adam Smith		03-04-2025/ 03-05-2025 BPA

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NFA - No Final Action

RR - Re-Referred  
MTR - Motion To Reconsider

# 2025 HOUSE TAXATION BILL INDEX

## PAGE 8

Bill Number	Subject	Requested BY	On Behalf Of	Hearing/ Final Action
HB2406	An Act concerning property taxation; relating to exemptions; providing tax exemption eligibility for commercial and industrial machinery and equipment that is currently ineligible for tax exemption due to such property being acquired or transported into this state on or before June 30,2006	Rep. Adam Smith		
HB2408	An Act concerning property taxation; relating to property; providing that leased ground owned by a county-recognized community land trust shall be considered as a factor in determining fair market value.	Josh Brewer, Director, HFH	Habitat for Humanity of Northern Flint Hills	
	<b>House Concurrent Resolution</b>			
HCR5011	A proposition to amend Section 1 of Article 11 of the constitution of the state of Kansas;relating to property taxation; valuing residential real property based on the fair market value or average fair market value of the residential portion	Representative Adam Smith		02-13-2025/ 02-27-2025 BPA
HCR5014	A proposition to amend article 11 of the constitution of the state of Kansas by adding a new section thereto;establishing the freedom from taxes fund; establishing the Kansas citizens freedom review board;authorizing the board to review tax exemptions and approve or eliminate such exemptions; eliminating the state-imposed property taxes, income and privilege taxes	Speaker Pro Tem Blake Carpenter		

BP - Be Passed  
BPA - Be Pass As Amended

BNP - Be Not Passed  
NFA - No Final Action

RR - Re-Referred  
MTR - Motion to Reconsider



2025 SENATE TAXATION BILL - PAGE 9

Bill Number	Subject	Requested By	On Behalf Of	Hearing/ Final Action
SB10	Concerning property taxation;relating to exemptions providing exemptions for certain personal property including watercraft,marine equipment,off-road vehicles,motorized bicycles,certain trailers and aircraft			02-10-2025/ 03-11-2025BPA
SB33	An Act concerning sales taxation; relating to exemptions; excluding exempt sales of certain custom meat processing services from exemption certificate requirements			03-12-2025/
SB35	Concerning property taxation;relating to levies; discontinuing the state tax levies for the Kansas educational building fund and the state institutions building fund;providing financing therefor from the state general fund.			02-27-2025/ 03-04-2025BP
SB39	An Act concerning legal tender; establishing the kansas legal tender act; reaffirming gold and silver coin as legal tender; providing an income taxation subtraction modification for gains from the sale of specie			
SB51	An Act concerning sales taxation;relating to economic development;providing a sales tax exemption for the construction or remodeling of a qualified data center in Kansas, the purchase of data center equipment, eligible data center costs and certain labor costs to qualified firms that commit to a minimum investment of \$250,000,000 and meet new Kansas jobs and other requirements			03-06-2025/ 03-13-2025 BPA 03-20-2025 Re-Refered to Committee 03-28-2025 Motion to Reconsider 03-28-2025BP
SB52	An Act concerning economic development,enacting Kansas film and digital media production develop-ment act; establishing an income tax credit and sales tax exemption program to be administered by the secretary of commerce for the purpose of developing film,video or digital production in Kansas			03-12-2025/ 03-13-2025 BP
SB69	An Act concerning economic development;relating to rural opportunity zones;extending the time period for eligibility for the loan repayment program and the income tax credit;adding down payment assistance and child care reimbursement as program benefit options;expanding eligibility for the income tax credit			
SB117	Concerning aviation; relating to economic develop-ment expanding the property tax exemption for Strother field airport property			03-06-2025/ 03-11-2025 BP

BP - Be Passed

BPA - Be Passed as Amended

BNP - Be Not Passed

NFA - No Final Action

RR - Re-Referred

MTR - Motion to Reconsider

2025 SENATE TAXATION BILLS - PAGE 10

Number	Subject	Requested By	On Behalf Of	Hearing/ Final Action
SB227	An Act concerning economic development, relating to the tax credit for qualified expenditures for the restoration and preservation of historic structures; providing for different credit percentages based on city populations of more than 50,000 or 50,000 or less and the amount of expenditures			03-11-2025/ 03-13-2025 BPA
SB259	An Act concerning taxation; relating to income and privilege taxes; providing that future tax rate decreases be contingent on exceeding revenue estimates;			
SB269	An Act concerning taxation; relating to the state board of tax appeals; prohibiting a filing fee when a previous appeal remains pending before the board.			03-12-2025/ 03-13-2025 BPA

BP - Be Passed  
BPA - Be Passed as Amended

BNP - Be Not Passed  
NFA - No Final Action

RR - Re-Referred  
MTR - Motion to Reconsider