

STATE OF KANSAS

HOUSE OF REPRESENTATIVES

MR. CHAIRMAN:

I move to amend **SB 227**, As Amended by House Committee, on page 3, in line 42, by striking all after "(h)"; by striking all in line 43;

On page 4, by striking all in lines 1 through 3; in line 4, by striking all before the period and inserting "Before the issuance of a tax credit pursuant to this section, the department of revenue may verify that the qualified taxpayer does not owe any delinquent income, privilege, premium, sales or compensating use taxes, or interest, additions or penalties on such taxes to the state. Such delinquency shall not affect the issuance of a tax credit, except that the amount of credits issued shall be reduced by the qualified taxpayer's tax delinquency. After applying all available credits towards the qualified taxpayer's tax delinquency, the department of revenue shall reduce the amount of outstanding delinquent tax owed by the qualified taxpayer. If any credits remain after satisfying all income, privilege, premium, sales or compensating use tax delinquencies, the remaining credits shall be issued to the qualified taxpayer. Once a tax credit is issued, the amount of credits evidenced by the tax credit shall not be subject to reduction, recapture, disallowance or voidability"

_____ District.