

SESSION OF 2026

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2464**

As Recommended by House Committee on  
Commerce, Labor and Economic Development

**Brief\***

HB 2464 would extend the sunset for three income tax credits related to the aviation industry from the end of tax year 2026 to the end of tax year 2036.

The tax credits extended would be for employer expenditures for tuition reimbursement, employer expenditures for employee compensation, and employee income.

**Background**

The bill was introduced by the House Committee on Commerce, Labor and Economic Development at the request of a representative of the Wichita Regional Chamber of Commerce.

***House Committee on Commerce, Labor and Economic  
Development***

In the House Committee hearing on the bill, **proponent** testimony was provided by representatives of the Wichita Regional Chamber of Commerce, Boeing Wichita, and the Kansas Economic Development Alliance. The proponents generally stated the tax credits had been an effective tool in supporting the aviation industry in the state and their

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <https://klrd.gov/>

continuation would support continued expansion of the state's aviation workforce.

Written-only proponent testimony was provided by representatives of Bombardier, the Greater Wichita Partnership, Kansas Chamber of Commerce, Kansas Department of Commerce, Kansas Independent College Association, and Textron Aviation.

No other testimony was provided.

### **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget on the bill, the Department of Revenue estimates enactment of the bill would reduce State General Fund receipts by \$8.2 million per year in FY 2028 through FY 2037. Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2027 Governor's Budget Report*.

Taxation; income tax; tax credits; aviation; sunset extension