REPORTS OF STANDING COMMITTEES

MADAM PRESIDENT:

The Committee on **Assessment and Taxation** recommends **SB 211** be amended on page 1, in line 7, by striking "year" and inserting "years"; also in line 7, by striking "and all tax years thereafter" and inserting "through 2019"; in line 12, after the period by inserting "The amount of such credit awarded for each taxpayer shall not exceed \$500,000 per qualified vendor per tax year."; by striking all in lines 13 through 21;

On page 2, in line 4, by striking all after "section"; by striking all in lines 5 through 15; in line 16, by striking "methodology" and inserting:

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- (1) "Certified business" means any business certified by the department of administration that is a sole proprietorship, partnership, association or corporation domiciled in Kansas, or any corporation, even if a wholly owned subsidiary of a foreign corporation, that:
 - (A) Does business primarily in Kansas or substantially all of its production in Kansas;
- (B) employs at least 10% of its employees who are individuals with disabilities and reside in Kansas;
- (C) offers to contribute at least 75% of the premium cost for individual health insurance coverage for each employee. The department of administration shall require a certification of these facts; and
- (D) does not employ individuals under a certificate issued by the United States secretary of labor under 29 U.S.C. § 214(c);
 - (2) "individuals with disabilities" or "individual with a disability" means any individual

who:

- (A) Is certified by the Kansas department for aging and disability services or by the Kansas department for children and families which administers the rehabilitation services program as having a physical or mental impairment that constitutes a substantial barrier to employment;
- (B) works a minimum number of hours per week for a certified business necessary to qualify for health insurance coverage offered pursuant to subsection (d)(1); and
- (C) (i) is receiving services, has received services or is eligible to receive services under a home and community based services program, as defined by K.S.A. 39-7,100, and amendments thereto;
- (ii) is employed by a charitable organization domiciled in the state of Kansas and exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, as amended; or
- (iii) is an individual with a disability pursuant to the disability standards established by the social security administration as determined by the Kansas disability determination services under the Kansas department for children and families; and
 - (3) "qualified vendor" means an entity that:
- (A) Is a "qualified vendor" pursuant to K.S.A. 75-3317, and amendments thereto, or is a "certified business" that is also a nonprofit organization pursuant to K.S.A. 75-3740, and amendments thereto;
- (B) pays minimum wage or above to all their employees in a manner that meets the definition of "competitive employment" pursuant to K.S.A. 44-1136, and amendments thereto;
- (C) meets the definition of employing all of their workers in an "integrated setting" pursuant to K.S.A. 44-1136, and amendments thereto; and
- (D) offers a qualified company-sponsored insurance plan under the affordable care act or pays the required subsidy to the internal revenue service for employees who purchase insurance through the

open market, if a company-sponsored plan is not offered. If any such company is not covered under the affordable care act, and does not offer a company-sponsored insurance plan, such company must offer assistance to the employee to cover at least 75% of their health insurance costs through a health savings account or other legal and appropriate methodology";

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly; and the bill be passed as amended.

	Chairperson
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