

Journal of the Senate

SIXTY-FIRST DAY

SENATE CHAMBER, TOPEKA, KANSAS
Friday, April 5, 2024, 10:00 a.m.

The Senate was called to order by President Ty Masterson.
The roll was called with 39 senators present.
Senator Ryckman was excused.
Invocation by Reverend Cecil T. Washington:

God Bless America (Irving Berlin)
Matthew 5-6

Heavenly Father, Lord God of Heaven and earth; in the Gospel of Matthew 5-6, Your Word says God blesses those who are humble, for they will inherit the whole earth. God blesses those who hunger and thirst for justice, for they will be satisfied.

Shortly after becoming an American citizen, Irving Berlin wrote a prayer asking You to bless us. The prayer was set to music and became a national anthem. Please hear this prayer today:

God bless America, land that I love.
Stand beside her, and guide her,
Thru the night with a light from above.
From the mountains, to the prairies,
To the oceans, white with foam,
God bless America, my home sweet home. Amen!

The Pledge of Allegiance was led by President Masterson.

INTRODUCTION AND CONSIDERATION OF SENATE RESOLUTIONS

Senator Pettey introduced the following Senate resolution, which was read:

SENATE RESOLUTION No. 1754—

A RESOLUTION congratulating Turner High School student Rhett Ryman on being the best 5A bowler in the state, with his 1st place finish at both the 5A Kansas Regionals and the 5A Kansas State Bowling Tournament.

WHEREAS, Rhett Ryman, a student of Turner High School, bowled a total of 736 points at the 5A Kansas Regionals and bowled a total of 724 points at the 5A Kansas State Bowling Tournament; and

WHEREAS, Rhett bowled an average of 221 points over the 33 games in the 2023-2024 season; and

WHEREAS, Rhett helped bowl his team to a 2nd place finish in the 5A Kansas State Bowling Tournament: Now, therefore,

Be it resolved by the Senate of the State of Kansas: That we congratulate Rhett Ryman for winning 1st place at both the 5A Kansas Regionals and 5A Kansas State Bowling Tournament; and

Be it further resolved: That Rhett Ryman has most honorably represented Turner High School in his bowling endeavors; and

Be it further resolved: That the Secretary of the Senate shall send an enrolled copy of this resolution to Senator Pettey.

On emergency motion of Senator Pettey **SR 1754** was adopted by voice vote.

Senator Pettey introduced the following Senate resolution, which was read:

SENATE RESOLUTION No. 1755—

A RESOLUTION congratulating the Turner High School Bowling Team on its 2nd place finish in the 5A Kansas State Bowling Tournament.

WHEREAS, The Turner High School Bowling Team is comprised of Rhett Ryman, Taylor Kessler, Phoenix Martin, Lukas Reynolds, Andre Little, Kazey Sanders and their coach, Ashton Findley; and

WHEREAS, Rhett Ryman bowled a score of 221; Taylor Kessler bowled a score of 202; Phoenix Martin bowled a score of 190; Kazey Sanders bowled a score of 187; Andre Little bowled a score of 175; and Lukas Reynolds bowled a score of 173, for a total team score of 2,671. Their overall performance and total score bagged for the Turner Bears a Kansas State Bowling Tournament runner-up title; and

WHEREAS, Kazey Sanders finished 5th at the 5A Kansas Regionals with a score of 655; and

WHEREAS, Taylor Kessler finished 7th at the 5A Kansas Regionals with a score of 646 and 14th at the 5A Kansas State Bowling Tournament with a score of 655; and

WHEREAS, Phoenix Martin finished 13th at the 5A Kansas State Bowling Tournament with a score of 660: Now, therefore,

Be it resolved by the Senate of the State of Kansas: That the Turner High School Bowling Team, along with their coach, Ashton Findley, has made a positive impact on the Turner High School sports program and overall school pride; and

Be it further resolved: That the Secretary of the Senate shall send an enrolled copy of this resolution to Senator Pettey.

On emergency motion of Senator Pettey **SR 1755** was adopted voice vote.

MESSAGES FROM THE GOVERNOR

Enclosed herewith is Executive Directive No. 24-581 for your information (April 2, 2024)

MESSAGES FROM THE HOUSE

The House adopts the Conference Committee report on **SB 142**.

The House adopts the Conference Committee report on **SB 438**.

The House adopts the Conference Committee report on **H Sub H Sub SB 96**.

The House adopts the Conference Committee report on **HB 2532**.

The House adopts the Conference Committee report on **HB 2787**.

The House adopts the Conference Committee report on **SB 410**.

The House adopts the Conference Committee report on **H Sub SB 143**.

The House adopts the Conference Committee report to agree to disagree on on **H Sub SB 172** and appoints Representatives Tarwater, Borjon and Probst as Second conferees on the part of the House.

The House adopts the Conference Committee report on **SB 28**.

The House adopts the Conference Committee report on **SB 19**.

The House adopts the Conference Committee report on **HB 2560**.

The House adopts the Conference Committee report on **HB 2711**.

The House adopts the Conference Committee report on **HB 2562**.

The House adopts the Conference Committee report on **Sub HB 2570**.

The House adopts the Conference Committee report on **HB 2614**.

The House adopts the Conference Committee report on **HB 2618**.

The House accedes to the request of the Senate for a conference on **SB 14** and has appointed Representatives Proctor, Waggoner and Woodard as Third conferees on the part of the House.

The House accedes to the request of the Senate for a conference on **H Sub SB 387** and has appointed Representatives Williams, K., Goetz and Winn as Third conferees on the part of the House.

The House accedes to the request of the Senate for a conference on **SB 423** and has appointed Representatives Sutton, Penn and Neighbor as Second conferees on the part of the House.

The House adopts the Conference Committee report on **SB 292**.

The House accedes to the request of the Senate for a conference on **H Sub SB 271** and has appointed Representatives Tarwater, Borjon and Probst as conferees on the part of the House.

The House not adopts the Conference Committee report on **S Sub HB 2036**, requests a conference and appoints Representatives Smith, A., Bergkamp and Sawyer as Second conferees on the part of the House.

The House adopts the Conference Committee report on **HB 2105**.

The House adopts the Conference Committee report on **HB 2465**.

The House adopts the Conference Committee report on **HB 2547**.

The House adopts the Conference Committee report to agree to disagree on **H Sub SB 232**, and has appointed Representatives Humphries, Lewis and Osman as Second conferees on the part of the House.

Announcing adoption of **HCR 5027**.

The House adopts the Conference Committee report on **SB 467**.

The House adopts the Conference Committee report on **SB 467**.

The House adopts the Conference Committee report on **HB 2760**.

The House adopts the Conference Committee report to agree to disagree on **S Sub HB 2036**, and has appointed Representatives Smith, A., Bergkamp and Sawyer as Third conferees on the part of the House.

The House adopts the Conference Committee report on **HB 2501**.

The House adopts the Conference Committee report on **SB 500**.

The House adopts the Conference Committee report on **SB 458**.

The House adopts the Conference Committee report on **H Sub SB 271**.

The House adopts the Conference Committee report on **H Sub SB 172**.

The House adopts the Conference Committee report on **H Sub SB 232**.

CONSIDERATION OF ORIGINAL MOTIONS

HCR 5027, A CONCURRENT RESOLUTION extending the 2024 regular session of the Legislature beyond 90 calendar days; providing for the adjournment of the Senate and the House of Representatives, was introduced and read.

On emergency motion of Senator Alley, **HCR 5027** was adopted by voice vote.

On motion of Senator Tyson, the Senate acceded to the request of the House for a conference on **S Sub HB 2036**.

The President appointed Senators Tyson, Peck and Holland as conferees on the part of the Senate.

CONSIDERATION OF MOTIONS TO CONCUR AND NONCONCUR

Senator Erickson moved the Senate concur in House amendments to **SB 333**.

SB 333, AN ACT concerning persons with disabilities; relating to employment thereof; providing hiring, promotion and retention preferences for such persons for certain executive branch state government positions; extending the expiration provision for the state use law committee; amending K.S.A. 75-3322c and repealing the existing section.

On roll call, the vote was: Yeas 36; Nays 1; Present and Passing 0; Absent or Not Voting 3.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Shallenburger, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Nays: Steffen.

Absent or Not Voting: Claeys, O'Shea, Ryckman.

The Senate concurred.

Senator Warren moved the Senate concur in House amendments to **H Sub SB 349**.

H Sub SB 349, AN ACT concerning the open records act; relating to public records; continuing certain exceptions to the disclosure thereof; amending K.S.A. 41-511 and K.S.A. 2023 Supp. 45-229, 50-6,109a and 74-50,227 and repealing the existing sections.

On roll call, the vote was: Yeas 35; Nays 0; Present and Passing 2; Absent or Not Voting 3.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Corson, Dietrich, Doll, Erickson, Fagg, Francisco, Gossage, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Present and Passing: Faust-Goudeau, Haley.

Absent or Not Voting: Claeys, O'Shea, Ryckman.

The Senate concurred.

Senator Warren moved the Senate concur in House amendments to **SB 473**.

SB 473, AN ACT concerning crimes, punishment and criminal procedure; relating to the Kansas code of criminal procedure; authorizing a notice to appear that meets certain requirements to serve as a lawful complaint; requiring a minimum appearance bond premium in district court; providing reasons for suspending or terminating authorization of a compensated surety; authorizing the chief judge of a judicial district to require a compensated surety to submit to a state and national criminal history record check; amending K.S.A. 22-2202, 22-2408 and 22-2809b and repealing the existing sections.

On roll call, the vote was: Yeas 23; Nays 10; Present and Passing 4; Absent or Not Voting 3.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Dietrich, Doll, Erickson, Fagg, Gossage, Kerschen, Kloos, Longbine, Masterson, McGinn, Olson, Peck, Petersen, Pyle, Shallenburger, Thompson, Warren, Wilborn.

Nays: Faust-Goudeau, Haley, Holland, Holscher, Pittman, Reddi, Steffen, Sykes, Tyson, Ware.

Present and Passing: Corson, Francisco, Pettey, Straub.

Absent or Not Voting: Claeys, O'Shea, Ryckman.

The Senate concurred.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 19** submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill as printed with House Committee amendments, as follows:

On page 1, by striking all in lines 9 through 36;

On page 2, by striking all in line 1; following line 1, by inserting:

"Section 1. (a) Sections 1 through 6, and amendments thereto, shall be known and may be cited as the Kansas national guard educational master's for enhanced readiness and global excellence (EMERGE) program.

(b) The purpose of the Kansas national guard EMERGE program is to establish a master's degree assistance program under which payment of the tuition and fees charged eligible members of the Kansas national guard for enrollment in master's degree programs at Kansas educational institutions shall be provided by the state pursuant to the EMERGE program.

Sec. 2. As used in the Kansas national guard educational master's for enhanced readiness and global excellence (EMERGE) program:

(a) "Educational program" means a master's degree program offered or maintained by a Kansas educational institution that leads to the award of a master's degree to an eligible guard member upon satisfactory completion of course work requirements.

(b) "Eligible guard member" means any member of the Kansas national guard who has been accepted into an eligible master's degree program and who is not under a suspension of favorable flag action or on the unit unfavorable information file.

(c) "Kansas educational institution" means a state educational institution, as defined in K.S.A. 76-711, and amendments thereto, Washburn university or an accredited independent institution, as defined in K.S.A. 72-3222, and amendments thereto.

(d) "Kansas national guard educational master's for enhanced readiness and global

excellence program" or "EMERGE program" means the program established pursuant to the provisions of the Kansas national guard educational master's for enhanced readiness and global excellence program.

Sec. 3. The state board of regents shall administer the Kansas national guard EMERGE program. The state board of regents may adopt rules and regulations for the administration of this act and shall:

(a) Establish a mechanism to ensure distribution of funds for tuition and fee reimbursement to Kansas educational institutions;

(b) enter into a cooperative relationship with the adjutant general to ensure efficient operation of the program;

(c) develop and effectuate a system of accountability for all disbursements under the program and provide written reports as prescribed; and

(d) coordinate with the adjutant general to create a procedure to ensure initial and on-going eligibility of all eligible guard members who are program participants.

Sec. 4. (a) Subject to the availability of appropriations for the Kansas national guard EMERGE program and within the limits of any such appropriations, except as provided in subsections (b) and (c), every eligible national guard member who is enrolled at a Kansas educational institution and participating in the program shall receive assistance each semester in an amount equal to the tuition and required fees for not more than 15 hours. The aggregate number of credit hours for which assistance may be provided under the program shall not exceed 150% of the total credit hours required for the eligible guard member to complete such member's master's degree program.

(b) Notwithstanding the provisions of subsection (a), eligible guard members shall not be paid the amount of tuition and fees charged for any course repeated or taken in excess of the requirements for completion of the master's degree program in which the eligible guard member is enrolled. The amount of tuition and required fees paid an eligible guard member pursuant to subsection (a) shall be at a rate not to exceed the maximum rate that would be charged by a state educational institution for enrollment of the eligible guard member.

(c) Amounts of assistance for which an eligible guard member is eligible to receive under this act shall be offset by the aggregate amount of federal or institutional tuition assistance received by such eligible guard member, as a result of active national guard membership, to pay costs of tuition and fees for enrollment at Kansas educational institutions.

Sec. 5. (a) On or before July 1 of each academic year, the adjutant general shall select up to 100 eligible national guard members who applied to the program to receive assistance from such program. The number of eligible guard members in the program shall not exceed 200 eligible guard members in any one school year.

(b) (1) In order to qualify for participation in the Kansas national guard EMERGE program, an eligible national guard member shall agree, in writing, to complete such member's current service obligation in the Kansas national guard and serve actively in good standing with the Kansas national guard or in a duty status affiliated with the Kansas national guard for not less than 48 months upon completion of the last semester for which the member receives assistance under the program.

(2) Prior to becoming eligible for participation in the program, each eligible guard member shall submit the free application for federal student aid and apply for any other federal tuition assistance that such member also may be eligible to receive.

(c) In order to remain eligible for participation in the program, an eligible guard member shall remain in good standing at the Kansas educational institution where such member is enrolled, make satisfactory progress toward completion of the requirements of such member's master's degree program, maintain a grade point average of not less than 2.75 and maintain satisfactory participation in the Kansas national guard.

(d) (1) Upon failure of any eligible guard member who received payments under the Kansas national guard EMERGE program to satisfy the agreement to continue service in the Kansas national guard as provided by subsection (a), such person shall pay to the state of Kansas an amount to be determined as follows:

(A) Determine the total amount of assistance paid to such member under the program;

(B) divide the amount determined under subsection (d)(1)(A) by 48; and

(C) multiply the amount determined under subsection (d)(1)(B) by the number of months such member did not serve as required by subsection (a). The resulting product is the total amount of recoupment to be paid by such member.

(2) All amounts paid to the state under this subsection shall be deposited in the state treasury and credited to the Kansas national guard EMERGE program repayment fund created by section 6, and amendments thereto.

(e) Any eligible guard member that received payments under the program but has failed to satisfy the agreement to continue service in the Kansas national guard as provided by subsection (a) by reason of extenuating circumstances or extreme hardship may request a waiver from recoupment under subsection (d). Such request shall be in writing and submitted through such member's chain of command to the Kansas national guard education services office. The chief of staff of the Kansas army national guard or the director of staff for the Kansas air national guard shall review all requests for a waiver from recoupment and the decision to issue such waiver shall be made by either officer as such officer deems appropriate.

Sec. 6. There is hereby created in the state treasury the Kansas national guard EMERGE program repayment fund. The state board of regents shall remit all moneys received under section 5, and amendments thereto, to the state treasurer at least monthly. Upon receipt of such remittance the state treasurer shall deposit the entire amount thereof in the state treasury, and such amount shall be credited to the Kansas national guard EMERGE program repayment fund. All expenditures from the Kansas national guard EMERGE repayment fund shall be for payments of assistance under the Kansas national guard EMERGE program and shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the executive director of the state board of regents or a person designated by the executive officer.

Sec. 7. (a) The secretary of health and environment shall develop statewide standards for cardiac emergency response plans. Such standards shall be developed in accordance with nationally recognized guidelines for implementation of cardiac emergency response plans as promulgated by organizations focused on emergency cardiovascular care.

(b) The board of education of each school district shall adopt a comprehensive cardiac emergency response plan, including policies and procedures for cardiac emergency responses for each attendance center operated by the school district, based on the statewide standards developed by the secretary under subsection (a). The board

may utilize any materials, documentation, video recordings, training modules and certifications published by organizations focused on emergency cardiovascular care. The cardiac emergency response plan shall include, but is not limited to, the following:

- (1) Establishing of a cardiac emergency response team;
 - (2) identifying and implementing the placement of automated external defibrillators;
 - (3) identifying roles and responsibilities of school district personnel, local law enforcement agencies and local emergency medical services in implementing the cardiac emergency response plan;
 - (4) establishing procedures, including the roles and responsibilities of school district personnel when responding to incidents involving an individual experiencing a suspected sudden cardiac arrest while attending school or at the site of any school-sponsored athletic practice or competition or other school-sponsored activity located in this state whether such site is located on the grounds of the school district or at another location, including, but not limited to:
 - (A) Responding to individuals experiencing a suspected sudden cardiac arrest;
 - (B) summoning emergency medical services;
 - (C) assisting emergency medical service providers; and
 - (D) documenting actions taken during such incident;
 - (5) conducting routine maintenance of automated external defibrillators, including appropriate placement in accordance with the statewide standards;
 - (6) designating school district personnel for training in the use of automated external defibrillators and cardiopulmonary resuscitation during a cardiac emergency;
 - (7) rehearsing cardiac emergency response plans, by simulation, by all athletic directors, coaches, assistant coaches, athletic trainers, school nurses and any other school district personnel designated pursuant to paragraph (6) either prior to the beginning of each athletic season or prior to the beginning of each school year;
 - (8) establishing communication systems with local emergency medical services operating within the school district; and
 - (9) developing a cardiac emergency action plan for school-sponsored events held at a location that is not on school district property.
- (c) Each board of education shall annually review the cardiac emergency response plan and adopt any changes to such plan as necessary.
- (d) Each school district shall submit a copy of the adopted cardiac emergency response plan to the secretary of health and environment. If the board of education of such district adopts any changes to such plan, a copy of the amended plan shall be submitted to the secretary.":

Also on page 2, in line 3, by striking "Kansas register" and inserting "statute book";
And by renumbering sections accordingly;

On page 1, in the title, in line 1, by striking all after "ACT"; by striking lines 2 through 5; in line 6, by striking all before the period and inserting "concerning education; establishing the Kansas national guard educational master's for enhanced readiness and global excellence (EMERGE) program and the Kansas national guard EMERGE program repayment fund; requiring school districts to establish requirements for cardiac emergency response plans; establishing the school cardiac emergency response grant fund";

And your committee on conference recommends the adoption of this report.

ADAM THOMAS
 SUSAN ESTES
 JERRY STOGSDILL
Conferees on part of House

RENEE ERICKSON
 BRENDA DIETRICH
 DINAH SYKES
Conferees on part of Senate

Senator Erickson moved the Senate adopt the Conference Committee Report on **SB 19**.

On roll call, the vote was: Yeas 26; Nays 2; Present and Passing 9; Absent or Not Voting 3.

Yeas: Alley, Billinger, Blasi, Bowers, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Gossage, Holland, Kerschen, Kloos, Longbine, Masterson, McGinn, Peck, Petersen, Pittman, Shallenburger, Thompson, Tyson, Ware, Warren, Wilborn.

Nays: Steffen, Straub.

Present and Passing: Baumgardner, Francisco, Haley, Holscher, Olson, Pettey, Pyle, Reddi, Sykes.

Absent or Not Voting: Claeys, O'Shea, Ryckman.

The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 28** submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill as printed with House Committee amendments, as follows:

On page 1, by striking all in lines 10 through 36;

On page 2, by striking all in lines 1 through 13; following line 13, by inserting:

"Section 1. (a) For the fiscal years ending June 30, 2024, June 30, 2025, June 30, 2026, June 30, 2027, and June 30, 2028, appropriations are hereby made, restrictions and limitations are hereby imposed, and transfers, capital improvement projects, fees, receipts, disbursements and acts incidental to the foregoing are hereby directed or authorized as provided in this act.

(b) The agencies named in this act are hereby authorized to initiate and complete the capital improvement projects specified and authorized by this act or for which appropriations are made by this act, subject to the restrictions and limitations imposed by this act.

(c) This act shall not be subject to the provisions of K.S.A. 75-6702(a), and amendments thereto.

(d) The appropriations made by this act shall not be subject to the provisions of K.S.A. 46-155, and amendments thereto.

Sec. 2.

BOARD OF ACCOUNTANCY

(a) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by the state finance council by section 65(f) of chapter

97 of the 2023 Session Laws of Kansas on the board of accountancy fee fund (028-00-2701-0100) of the board of accountancy is hereby increased from \$497,491 to \$507,385.

(b) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 10(a) of chapter 82 of the 2023 Session Laws of Kansas on the board of accountancy fee fund (028-00-2701-0100) of the board of accountancy is hereby increased from \$426,097 to \$468,475.

(c) On July 1, 2024, the expenditure limitation for official hospitality established for the fiscal year ending June 30, 2025, by section 10(a) of chapter 82 of the 2023 Session Laws of Kansas on the board of accountancy fee fund of the board of accountancy is hereby increased from \$1,400 to \$1,800.

Sec. 3.

STATE BANK COMMISSIONER

(a) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 2(a) of chapter 97 of the 2023 Session Laws of Kansas on the bank commissioner fee fund (094-00-2811) of the state bank commissioner is hereby increased from \$12,809,736 to \$13,149,915.

Sec. 4.

STATE BANK COMMISSIONER

(a) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 2(a) of chapter 97 of the 2023 Session Laws of Kansas on the bank commissioner fee fund (094-00-2811) of the state bank commissioner is hereby increased from \$12,720,158 to \$13,107,239.

Sec. 5.

KANSAS BOARD OF BARBERING

(a) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 14(a) of chapter 82 of the 2023 Session Laws of Kansas on the board of barbering fee fund (100-00-2704-0100) of the Kansas board of barbering is hereby increased from \$197,899 to \$215,696.

Sec. 6.

KANSAS BOARD OF BARBERING

(a) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 14(a) of chapter 82 of the 2023 Session Laws of Kansas on the board of barbering fee fund (100-00-2704-0100) of the Kansas board of barbering is hereby increased from \$202,404 to \$221,901.

Sec. 7.

BEHAVIORAL SCIENCES REGULATORY BOARD

(a) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 3(b) of chapter 97 of the 2023 Session Laws of Kansas on the behavioral sciences regulatory board fee fund (102-00-2730-0100) of the behavioral sciences regulatory board is hereby increased from \$1,170,169 to \$1,195,945.

Sec. 8.

STATE BOARD OF HEALING ARTS

(a) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 16(a) of chapter 82 of the 2023 Session Laws of Kansas on the healing arts fee fund (105-00-2705-0100) of the state board of healing arts is hereby increased from \$7,184,690 to \$7,384,731.

Sec. 9.

KANSAS STATE BOARD OF COSMETOLOGY

(a) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 17(a) of chapter 82 of the 2023 Session Laws of Kansas on the cosmetology fee fund (149-00-2706-0100) of the Kansas state board of cosmetology is hereby increased from \$1,234,928 to \$1,264,128.

Sec. 10.

STATE DEPARTMENT OF CREDIT UNIONS

(a) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 18(a) of chapter 82 of the 2023 Session Laws of Kansas on the credit union fee fund (159-00-2026-0100) of the state department of credit unions is hereby increased from \$1,266,485 to \$1,397,329.

Sec. 11.

STATE DEPARTMENT OF CREDIT UNIONS

(a) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 18(a) of chapter 82 of the 2023 Session Laws of Kansas on the credit union fee fund (159-00-2026-0100) of the state department of credit unions is hereby increased from \$1,268,881 to \$1,399,725.

Sec. 12.

KANSAS DENTAL BOARD

(a) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 19(a) of chapter 82 of the 2023 Session Laws of Kansas on the dental board fee fund (167-00-2708-0100) of the Kansas dental board is hereby increased from \$565,000 to \$574,069.

Sec. 13.

STATE BOARD OF MORTUARY ARTS

(a) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 20(a) of chapter 82 of the 2023 Session Laws of Kansas on the mortuary arts fee fund (204-00-2709-0100) of the state board of mortuary arts is hereby increased from \$324,494 to \$334,154.

Sec. 14.

BOARD OF NURSING

(a) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 23(a) of chapter 82 of the 2023 Session Laws of Kansas on the board of nursing fee fund (482-00-2716-0200) of the board of nursing is hereby increased from \$3,597,121 to \$3,663,541.

Sec. 15.

BOARD OF EXAMINERS IN OPTOMETRY

(a) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 24(a) of chapter 82 of the 2023 Session Laws of Kansas on the optometry fee fund (488-00-2717-0100) of the board of examiners in optometry is hereby increased from \$227,096 to \$230,120.

Sec. 16.

STATE BOARD OF PHARMACY

(a) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 26(a) of chapter 82 of the 2023 Session Laws of Kansas on the state board of pharmacy fee fund (531-00-2718-0100) of the state board of

pharmacy is hereby increased from \$3,478,845 to \$3,692,053.

(b) On July 1, 2024, the expenditure limitation for official hospitality established for the fiscal year ending June 30, 2025, by section 26(a) of chapter 82 of the 2023 Session Laws of Kansas on the operating expenditures account (531-00-2718-0100) of the state board of pharmacy is hereby increased from \$2,000 to \$2,500.

Sec. 17.

REAL ESTATE APPRAISAL BOARD

(a) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 27(a) of chapter 82 of the 2023 Session Laws of Kansas on the appraiser fee fund (543-00-2732-0100) of the real estate appraisal board is hereby increased from \$362,805 to \$371,842.

Sec. 18.

KANSAS REAL ESTATE COMMISSION

(a) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 28(a) of chapter 82 of the 2023 Session Laws of Kansas on the real estate fee fund (549-00-2721-0100) of the Kansas real estate commission is hereby increased from \$1,272,735 to \$1,311,580.

Sec. 19.

STATE BOARD OF TECHNICAL PROFESSIONS

(a) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 29(a) of chapter 82 of the 2023 Session Laws of Kansas on the technical professions fee fund (663-00-2729-0100) of the state board of technical professions is hereby increased from \$810,850 to \$824,843.

Sec. 20.

STATE BOARD OF VETERINARY EXAMINERS

(a) On July 1, 2024, the expenditure limitation established for the fiscal year ending June 30, 2025, by section 30(a) of chapter 82 of the 2023 Session Laws of Kansas on the veterinary examiners fee fund (700-00-2727-0100) of the state board of veterinary examiners is hereby increased from \$373,203 to \$385,316.

Sec. 21.

GOVERNMENTAL ETHICS COMMISSION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (247-00-1000-0103).....\$3,664

Sec. 22.

GOVERNMENTAL ETHICS COMMISSION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025:

Operating expenditures (247-00-1000-0103).....\$21,478

Sec. 23.

LEGISLATIVE COORDINATING COUNCIL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Legislative coordinating council –
operations (422-00-1000-0100).....\$6,535

(b) On the effective date of this act, of the \$5,192,618 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 33(a) of chapter 82 of the

2023 Session Laws of Kansas from the state general fund in the legislative research department – operations account (425-00-1000-0103), the sum of \$188,931 is hereby lapsed.

(c) On the effective date of this act, of the \$4,451,103 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 33(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in the office of revisor of statutes – operations account (579-00-1000-0103), the sum of \$841,072 is hereby lapsed.

(d) On the effective date of this act, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$15,000,000 from the American rescue plan state relief fund (422-00-3756-3502) of the legislative coordinating council, formerly designated as the legislature employment security fund of the legislative coordinating council, to the Wichita state university ARPA health collaboration fund (715-00-3756).

(e) On the effective date of this act, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$15,000,000 from the American rescue plan state relief fund (422-00-3756-3502) of the legislative coordinating council, formerly designated as the legislature employment security fund of the legislative coordinating council, to the university of Kansas ARPA health collaboration fund (682-00-3756).

Sec. 24.

LEGISLATIVE COORDINATING COUNCIL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Legislative coordinating council –
operations (422-00-1000-0100).....\$821,290

Provided, That any unencumbered balance in the legislative coordinating council – operations account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Legislative research department –
operations (425-00-1000-0103).....\$5,153,147

Provided, That any unencumbered balance in the legislative research department – operations account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Office of revisor of statutes –
operations (579-00-1000-0103).....\$4,801,277

Provided, That any unencumbered balance in the office of revisor of statutes – operations account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Legislative research department special
revenue fund (425-00-2111-2000).....No limit

Legislature employment security fund.....No limit

Sec. 25.

LEGISLATURE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Legislative information

system account (428-00-1000-0300).....\$287,831

Provided, That expenditures shall be made from this account by the above agency to issue a request for proposal by June 1, 2024, for a constituent relationship management software service to assist in decreasing response time for both staff and constituents, to encrypt data in transit to ensure constituent privacy, track casework through completion and include integrations with existing systems: *Provided, however*, That the expenditure for such services shall not exceed \$1,000,000.

(b) On the effective date of this act, of the \$19,020,910 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 35(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in the operations (including official hospitality) account (428-00-1000-0103), the sum of \$348,450 is hereby lapsed.

(c) On the effective date of this act, in addition to the other purposes for which expenditures may be made by the above agency from the operations (including official hospitality) account (428-00-1000-0103) of the state general fund as authorized by section 35(a) of chapter 82 of the 2023 Session Laws of Kansas, this or any other appropriation act of the 2024 regular session of the legislature and the provisions of the Kansas legislative intern program pursuant to legislative coordinating council policy 37, expenditures shall be made by the above agency from such account in fiscal year 2024 to pay for the actual mileage of Kansas legislative interns traveling to the capitol for the required minimum of 12 days of attendance at the capitol.

Sec. 26.

LEGISLATURE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operations (including official

hospitality) (428-00-1000-0103).....\$16,978,235

Provided, That any unencumbered balance in the operations (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That expenditures may be made from this account, pursuant to vouchers approved by the chairperson or vice chairperson of the legislative coordinating council, to pay compensation and travel expenses and subsistence expenses or allowances as authorized by K.S.A. 75-3212, and amendments thereto, for members and associate members of the advisory committee to the Kansas commission on interstate cooperation established under K.S.A. 46-407a, and amendments thereto, for attendance at meetings of the advisory committee that are authorized by the legislative coordinating council, except that: (1) The legislative coordinating council may establish restrictions or limitations, or both, on travel expenses, subsistence expenses or allowances, or any combination thereof, paid to members and associate members of such advisory committee; and (2) any person who is an associate member of such advisory committee, by reason of such person having been accredited by the national conference of commissioners on uniform state laws as a life member of that organization, shall receive the same travel expenses and subsistence expenses for attendance at meetings of the advisory committee as a regular member, but shall receive

no per diem compensation: *And provided further*, That expenditures may be made from this account for services, facilities and supplies provided for legislators in addition to those provided under the approved budget and for related copying, facsimile transmission and other services provided to persons other than legislators, in accordance with policies and any restrictions or limitations prescribed by the legislative coordinating council: *And provided further*, That no expenditures shall be made from this account for any meeting of any joint committee, or of any subcommittee of any joint committee, chargeable to fiscal year 2025 unless such meeting is approved by the legislative coordinating council: *And provided further*, That, notwithstanding the provisions of K.S.A. 45-116, and amendments thereto, or any other statute, no expenditures shall be made from this account for the printing and distribution of copies of the permanent journals of the senate or house of representatives to each member of the legislature during fiscal year 2025: *And provided further*, That, notwithstanding the provisions of K.S.A. 77-138, and amendments thereto, or any other statute, no expenditures shall be made from this account for the printing and distribution of complete sets of the Kansas Statutes Annotated to each member of the legislature in excess of one complete set of the Kansas Statutes Annotated to each member at the commencement of the member's first term as legislator during fiscal year 2025: *And provided further*, That, notwithstanding the provisions of K.S.A. 77-138, and amendments thereto, or any other statute, no expenditures shall be made from this account for the legislator's name to be printed on one complete set of the Kansas Statutes Annotated during fiscal year 2025: *And provided further*, That, notwithstanding the provisions of K.S.A. 77-165, and amendments thereto, or any other statute, no expenditures shall be made from this account for the printing and delivering of a set of the cumulative supplements of the Kansas Statutes Annotated to each member of the legislature in excess of one cumulative supplement set of the Kansas Statutes Annotated to each member of the legislature during fiscal year 2025: *And provided further*, That, notwithstanding the provisions of K.S.A. 75-1005, and amendments thereto, or any other statute, expenditures may be made from this account to reimburse members of the legislature for expenses incurred in printing correspondence with constituents: *And provided further*, That no expenses shall be reimbursed unless a legislator has first obtained approval for such printing by the director of legislative administrative services: *And provided further*, That such reimbursements shall only be issued after a legislator provides written receipts showing such expense to the director of legislative administrative services: *And provided further*, That the maximum amount reimbursed to any legislator shall be equal to or less than the maximum amount allotted to any legislator for constituent correspondence pursuant to policies adopted by the legislative coordinating council: *And provided further*, That in addition to the provisions of the Kansas legislative intern program pursuant to legislative coordinating council policy 37, expenditures shall be made by the above agency from this account in fiscal year 2025 to pay for the actual mileage of Kansas legislative interns traveling to the capitol for the required minimum of 12 days of attendance at the capitol: *And provided further*, That expenditures shall be made by the above agency from such account during fiscal year 2025 for the purpose of organizing and executing a bus tour of healthcare facilities in Kansas for members of the house of representatives committee on appropriations, the senate committee on ways and means and the joint committee on state building construction during the 2024 interim session of the legislature.

Legislative information

system (428-00-1000-0300).....\$8,476,205

Provided, That any unencumbered balance in the legislative information system account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: Provided further, That expenditures shall be made from this account by the above agency for the legislative coordinating council to review all proposals for a constituent relationship management software service submitted pursuant to the provisions of section 25 with the director of legislative services: And provided further, That the request for proposal issued pursuant to the provisions of section 25 shall close on July 31, 2024: And provided further, that the legislative coordinating council shall approve or reject a contract for such services on or before August 31, 2024, with the expectation that the service, if approved, will be implemented on or before December 1, 2024, for use by all legislators: Provided, however, That the total expenditure for such services shall not exceed \$1,000,025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Legislative special

revenue fund (428-00-2260-2200).....No limit

Provided, That expenditures may be made from the legislative special revenue fund, pursuant to vouchers approved by the chairperson or the vice chairperson of the legislative coordinating council, to pay compensation and travel expenses and subsistence expenses or allowances as authorized by K.S.A. 75-3212, and amendments thereto, for members and associate members of the advisory committee to the Kansas commission on interstate cooperation established under K.S.A. 46-407a, and amendments thereto, for attendance at meetings of the advisory committee which are authorized by the legislative coordinating council, except that: (1) The legislative coordinating council may establish restrictions or limitations, or both, on travel expenses, subsistence expenses or allowances, or any combination thereof, paid to members and associate members of such advisory committee; and (2) any person who is an associate member of such advisory committee, by reason of such person having been accredited by the national conference of commissioners on uniform state laws as a life member of that organization, shall receive the same travel expenses and subsistence expenses for attendance at meetings of the advisory committee as a regular member, but shall receive no per diem compensation: Provided further, That expenditures may be made from this fund for services, facilities and supplies provided for legislators in addition to those provided under the approved budget and for related copying, facsimile transmission and other services provided to persons other than legislators, in accordance with policies and any restrictions or limitations prescribed by the legislative coordinating council: And provided further, That amounts are hereby authorized to be collected for such services, facilities and supplies in accordance with policies of the council: And provided further, That such amounts shall be fixed in order to recover all or part of the expenses incurred for providing such services, facilities and supplies and shall be consistent with policies and fees established in accordance with K.S.A. 46-1207a, and amendments thereto: And provided further, That all such amounts received shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-

4215, and amendments thereto, and shall be credited to the legislative special revenue fund: *And provided further*; That all donations, gifts or bequests of money for the legislative branch of government which are received and accepted by the legislative coordinating council shall be deposited in the state treasury and credited to an account of the legislative special revenue fund: *And provided further*; That no expenditures shall be made from this fund for any meeting of any joint committee, or of any subcommittee of any joint committee, during fiscal year 2025 unless such meeting is approved by the legislative coordinating council: *And provided further*; That, notwithstanding the provisions of K.S.A. 45-116, and amendments thereto, or any other statute, no expenditures shall be made from this fund for the printing and distribution of copies of the permanent journals of the senate or house of representatives to each member of the legislature during fiscal year 2025: *And provided further*; That, notwithstanding the provisions of K.S.A. 77-138, and amendments thereto, or any other statute, no expenditures shall be made from this fund for the printing and distribution of complete sets of the Kansas Statutes Annotated to each member of the legislature in excess of one complete set of the Kansas Statutes Annotated to each member at the commencement of the member's first term as legislator during fiscal year 2025: *And provided further*; That, notwithstanding the provisions of K.S.A. 77-138, and amendments thereto, or any other statute, no expenditures shall be made from this fund for the legislator's name to be printed on one complete set of the Kansas Statutes Annotated during fiscal year 2025: *And provided further*; That, notwithstanding the provisions of K.S.A. 77-165, and amendments thereto, or any other statute, no expenditures shall be made from this fund for the printing and delivering of a set of the cumulative supplements of the Kansas Statutes Annotated to each member of the legislature in excess of one cumulative supplement set of the Kansas Statutes Annotated to each member of the legislature during fiscal year 2025.

Capitol restoration – gifts and

donations fund (428-00-7348-7000).....No limit

(c) As used in this section, "joint committee" includes the joint committee on administrative rules and regulations, health care stabilization fund oversight committee, joint committee on special claims against the state, legislative budget committee, joint committee on state building construction, joint committee on information technology, joint committee on pensions, investments and benefits, joint committee on state-tribal relations, confirmation oversight committee, joint committee on corrections and juvenile justice oversight, compensation commission, joint committee on Kansas security, Robert G. (Bob) Bethell joint committee on home and community based services and KanCare oversight, capitol preservation committee, joint committee on child welfare system oversight, joint committee on fiduciary financial institutions oversight and any other committee, commission or other body for which expenditures are to be paid from moneys appropriated for the legislature for the expenses of any meeting of any such body or for the expenses of any member thereof.

(d) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for the above agency for fiscal year 2025, as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys for fiscal year 2025 to create an interim study committee to determine the

feasibility of rebuilding the Hutchinson correctional facility.

(e) Notwithstanding the provisions of K.S.A. 72-1439 or 72-3216, and amendments thereto, or any other statute, in addition to the other purposes for which expenditures may be made by the above agency for fiscal year 2025 from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025, as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency to authorize unified school district no. 232, De Soto, to sell countryside learning center without providing notice to the legislature pursuant to K.S.A. 72-1439, and amendments thereto: *Provided*, That such sale of countryside learning center shall be approved by the board of education of unified school district no. 232: *Provided, however*; That proceeds from such sale of countryside learning center shall be used by unified school district no. 232 for recruitment expenses and signing bonuses to employ teachers, paraprofessionals and other teaching specialists and for workforce development and retention for classroom employees, teachers, paraprofessionals and other teaching specialists of unified school district no. 232: *Provided further*; That the provisions of this subsection shall be considered such authorization and no other action by the above agency is required to be taken regarding such sale.

(f) In addition to the other purposes for which expenditures may be made by the above agency from the moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025, as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 to install and make available during the 2025 regular session of the legislature short-range wireless technology to transmit live audio of the house of representatives and senate chamber during such chambers' session with access to such audio limited to approved legislator devices or otherwise allow for bluetooth connection and provide an independent internet network for such technology and access to such network be limited to legislators.

Sec. 27.

DIVISION OF POST AUDIT

(a) On the effective date of this act, of the \$3,534,391 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 37(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in the operations (including legislative post audit committee) account (540-00-1000-0100), the sum of \$576,297 is hereby lapsed.

Sec. 28.

DIVISION OF POST AUDIT

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operations (including legislative post audit committee) (540-00-1000-0100).....\$3,478,835

Provided, That any unencumbered balance in the operations (including legislative post audit committee) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Sec. 29.

GOVERNOR'S DEPARTMENT

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Governor's department (252-00-1000-0503).....	\$24,216
Domestic violence prevention grants (252-00-1000-0600).....	\$1,824
Child advocacy centers (252-00-1000-0610).....	\$107
CASA grant (252-00-1000-0630).....	\$65

(b) On the effective date of this act, during the fiscal years ending June 30, 2024, and June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for the above agency for fiscal years 2024 and 2025 as authorized by section 38 of chapter 82 or section 8 of chapter 97 of the 2023 Session Laws of Kansas, this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys to respond to the request for assistance from the state of Texas pursuant to the emergency management assistance compact, K.S.A. 48-9a01, and amendments thereto, or a memorandum of understanding between the governor and the governor of Texas: *Provided*, That the above agency shall collaborate with the adjutant general and the response and recovery bureau director to activate, mobilize and deploy state resources and implement the appropriate mutual aid plans and procedures: *Provided further*, That such assistance is being provided to assist in the prevention of drug trafficking, human trafficking, transactional criminal organizations and other related crimes contributing to an emergency.

Sec. 30.

GOVERNOR'S DEPARTMENT

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Governor's department (252-00-1000-0503).....	\$4,159,669
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Provided, That any unencumbered balance in the governor's department account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That expenditures may be made from this account for official hospitality and contingencies without limitation at the discretion of the governor.

Domestic violence prevention grants (252-00-1000-0600).....	\$21,095,375
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Provided, That any unencumbered balance in the domestic violence prevention grants account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That expenditures may be made from the domestic violence prevention grants account for official hospitality and contingencies without limitation at the discretion of the governor.

Child advocacy centers (252-00-1000-0610).....	\$4,246,433
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Provided, That any unencumbered balance in the child advocacy centers account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That expenditures may be made from the child advocacy centers account for official hospitality and contingencies without limitation at the discretion of the governor.

CASA grant (252-00-1000-0630).....	\$1,229,368
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Provided, That any unencumbered balance in the CASA grant account in excess of

\$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That expenditures may be made from the CASA grant account for official hospitality and contingencies without limitation at the discretion of the governor.

(b) Expenditures may be made by the above agency for travel expenses of the governor's spouse when accompanying the governor or when representing the governor on official state business, for travel and subsistence expenditures, for security personnel when traveling with the governor and for entertainment of officials and other persons as guests from the amount appropriated for the fiscal year ending June 30, 2025, by subsection (a) from the state general fund in the governor's department account (252-00-1000-0503).

(c) Expenditures may be made by the above agency for travel expenses of the lieutenant governor's spouse when accompanying the lieutenant governor or when representing the lieutenant governor on official state business, for travel and subsistence expenditures, for security personnel when traveling with the lieutenant governor and for entertainment of officials and other persons as guests from the amount appropriated for the fiscal year ending June 30, 2025, by subsection (a) from the state general fund in the governor's department account (252-00-1000-0503).

(d) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Special programs fund (252-00-2149).....	No limit
<i>Provided</i> , That expenditures may be made from the special programs fund for operating expenditures for the governor's department, including conferences and official hospitality: <i>Provided further</i> ; That the governor is hereby authorized to fix, charge and collect fees for such conferences: <i>And provided further</i> ; That fees for such conferences shall be fixed in order to recover all or part of the operating expenses incurred for such conferences, including official hospitality: <i>And provided further</i> ; That all fees received for such conferences shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the special programs fund.	
Conversion of materials and equipment fund (252-00-2409).....	No limit
Kansas commission on disability concerns fee fund (252-00-2767).....	No limit
White collar crime fund (252-00-2853).....	No limit
Residential substance abuse – federal fund (252-00-3006).....	No limit
Arrest grant – federal fund (252-00-3082).....	No limit
National criminal history improvement program – federal fund (252-00-3189).....	No limit
Violence against women grant – federal fund (252-00-3214).....	No limit
Project safe neighborhoods – federal fund (252-00-3217).....	No limit
Coverdell forensic science improvement – federal fund (252-00-3227).....	No limit

Crime victim assistance – federal fund (252-00-3260).....	No limit
Pandemic assistance/vaccine equity fund (252-00-3372).....	No limit
Access visitation grant – federal fund (252-00-3460).....	No limit
Battered women/family violence prevention – federal fund (252-00-3461).....	No limit
Sexual assault services program – federal fund (252-00-3465).....	No limit
Family violence prevention services – ARPA federal fund (252-00-3640).....	No limit
Emergency rental assistance – federal fund (252-00-3646).....	No limit
Coronavirus emergency supplemental – federal fund (252-00-3671).....	No limit
Coronavirus relief fund – federal fund (252-00-3753).....	No limit
American rescue plan – state fiscal relief – federal fund (252-00-3756).....	No limit
Edward Byrne justice assistance grants – federal fund (252-00-3757).....	No limit
Prison rape elimination act – federal fund (252-00-3758).....	No limit
Homeowners' assistance – federal fund (252-00-3759).....	No limit
John R Justice grant – federal fund (252-00-3802).....	No limit
Hispanic and Latino American affairs commission – donations fund (252-00-7236).....	No limit
Advisory commission on African-American affairs – donations fund (252-00-7242).....	No limit

(e) On the effective date of this act, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$5,500,000 from the American rescue plan – state fiscal relief – federal fund (252-00-3756) of the governor's department to the university of Kansas ARPA health collaboration fund (682-00-3756) of the university of Kansas.

(f) On the effective date of this act, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$5,500,000 from the American rescue plan – state fiscal relief – federal fund (252-00-3756) of the governor's department to the Wichita state university ARPA health collaboration fund (715-00-3756) of Wichita state university.

Sec. 31.

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Natural gas litigation.....	\$1,000,000
Abuse, neglect and exploitation unit (082-00-1000-0500).....	\$1,366
Office of inspector general (082-00-1000-0300).....	\$3,181

(b) On the effective date of this act, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$600,000 from the state general fund to the medicaid fraud prosecution revolving fund (082-00-2641-2280) of the attorney general.

(c) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 39(b) of chapter 82 of the 2023 Session Laws of Kansas on the crime victims compensation fund (082-00-2563-2060) for state operations of the attorney general is hereby increased from \$536,550 to \$692,143.

(d) On the effective date of this act, notwithstanding the provisions of the Kansas fights addiction act, K.S.A. 2023 Supp. 75-775 through 75-781, and amendments thereto, or any other statute, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated in the Kansas fights addiction fund (082-00-2826-2826) for fiscal year 2024, as authorized by section 39 of chapter 82 of the 2023 Session Laws of Kansas, this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by such agency from such fund in an amount of \$47,000 for fiscal year 2024 for drug abuse and addiction prevention services for youth at the Kansas City full circle program, inc.: *Provided, however;* That prior to making such expenditures, the above agency shall present to the Kansas fights addiction grant review board the above expenditure for the board's review.

(e) On the effective date of this act, of the \$5,363,740 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 39(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in the operating expenditures account (082-00-1000-0103), the sum of \$10,062 is hereby lapsed.

Sec. 32.

ATTORNEY GENERAL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (082-00-1000-0103).....	\$8,651,956
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Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however;* That expenditures from this account for official hospitality shall not exceed \$2,000.

Litigation costs (082-00-1000-0040).....	\$78,000
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Provided, That any unencumbered balance in the litigation costs account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Abuse, neglect and exploitation unit (082-00-1000-0500).....	\$370,365
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Provided, That any unencumbered balance in the abuse, neglect and exploitation unit account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further;* That expenditures may be made by the attorney general from the abuse, neglect and exploitation unit account pursuant to contracts with other

agencies or organizations to provide services related to the investigation or litigation of findings related to abuse, neglect or exploitation.

Child abuse grants (082-00-1000-0400).....\$75,000

Child exchange and
visitation centers (082-00-1000-0450).....\$128,000

Provided, That, notwithstanding the provisions of K.S.A. 74-7334, and amendments thereto, or any other statute, during the fiscal year ending June 30, 2025, the above agency may use moneys in the child exchange and visitation centers account for matching funds.

Protection from abuse (082-00-1000-0900).....\$570,900

Office of inspector general (082-00-1000-0300).....\$1,000,668

Provided, That any unencumbered balance in the office of inspector general account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Drug abuse resistance education program.....\$300,000

Provided, however, That, if 2024 House Bill No. 2613 is not passed by the legislature during the 2024 regular session and enacted into law, then on July 1, 2024, the \$300,000 appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, by this section in the drug abuse resistance education program is hereby lapsed.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Private detective fee fund (082-00-2029-2029).....No limit

Provided, That in furtherance of the purposes authorized by K.S.A. 75-7b17, and amendments thereto, specifically obtaining "such other information as deemed necessary by the attorney general" pursuant to K.S.A. 75-7b17(b)(5), and amendments thereto, expenditures may be made from the private detective fee fund to secure from the Kansas bureau of investigation criminal history record information related to adult convictions, adult non-convictions, adult diversions, adult expunged records, juvenile adjudications, juvenile non-adjudications, juvenile diversions and juvenile expunged records for fingerprints submitted in conjunction with an application for a private detective firearm permit.

Court cost fund (082-00-2012-2000).....No limit

Bond transcript review
fee fund (082-00-2254-2300).....No limit

Conversion of materials and
equipment fund (082-00-2405-2040).....No limit

Attorney general's antitrust special
revenue fund (082-00-2506-2050).....No limit

Medicaid fraud
reimbursement fund (082-00-9034-9040).....No limit

Medicaid fraud control unit (082-00-3060-3080).....No limit

Attorney general's antitrust
suspense fund (082-00-9002-9000).....No limit

Attorney general's consumer protection
clearing fund (082-00-9003-9010).....No limit

Attorney general's committee on crime prevention fee fund (082-00-2113-2090).....No limit
Provided, That expenditures may be made from the attorney general's committee on crime prevention fee fund for operating expenditures directly or indirectly related to conducting training seminars organized by the attorney general's committee on crime prevention, including official hospitality: *Provided further*; That the attorney general is hereby authorized to fix, charge and collect fees for conducting training seminars organized by the attorney general's committee on crime prevention: *And provided further*; That such fees shall be fixed in order to recover all or part of the direct and indirect operating expenses incurred for conducting such seminars, including official hospitality: *And provided further*; That all fees received for conducting such seminars shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the attorney general's committee on crime prevention fee fund.

Tort claims fund (082-00-2613-2080).....No limit

Crime victims compensation fund (082-00-2563-2060).....No limit
Provided, That expenditures from the crime victims compensation fund for state operations shall not exceed \$681,791: *Provided further*; That any expenditures for payment of compensation to crime victims are authorized to be made from this fund regardless of when the claim was awarded.

Crime victims assistance fund (082-00-2598-2070).....No limit

Protection from abuse fund (082-00-2239-2030)No limit

Crime victims grants and gifts fund (082-00-7340-7010).....No limit
Provided, That all private grants and gifts received by the crime victims compensation board shall be deposited to the credit of the crime victims grants and gifts fund.

Kansas attorney general batterer intervention program certification fund (082-00-2103-2103).....No limit

Debt collection administration cost recovery fund (082-00-2305-2240).....No limit
Provided, That the attorney general shall deposit in the state treasury to the credit of the debt collection administration cost recovery fund all moneys remitted to the attorney general as administrative costs under contracts entered into pursuant to K.S.A. 75-719, and amendments thereto.

Medicaid fraud prosecution revolving fund (082-00-2641-2280).....No limit
Provided, That all moneys recovered by the medicaid fraud and abuse division of the attorney general's office in the enforcement of state and federal law which are in excess of any restitution for overcharges and interest, including all moneys recovered as recoupment of expenses of investigation and prosecution, shall be deposited in the state treasury to the credit of the medicaid fraud prosecution revolving fund: *Provided further*; That, notwithstanding the provisions of K.S.A. 21-5933, and amendments thereto, or any other statute, expenditures may be made from the medicaid fraud prosecution revolving fund for other operating expenditures of the attorney general's

office for medicaid fraud prosecution direct and indirect costs.

Interstate water

litigation fund (082-00-2311-2295).....	No limit
<i>Provided, That, in addition to the other purposes authorized by K.S.A. 82a-1802, and amendments thereto, expenditures may be made from the interstate water litigation fund for: (1) Litigation costs for the case of Kansas v. Colorado No. 105, Original in the Supreme Court of the United States, including repayment of past contributions; (2) expenses related to the appointment of a river master or such other official as may be appointed by the Supreme Court to administer, implement or enforce its decree or other orders of the Supreme Court related to this case; and (3) expenses incurred by agencies of the state of Kansas to monitor actions of the state of Colorado and its water users and to enforce any settlement, decree or order of the Supreme Court related to this case.</i>	
Suspense fund (082-00-9112-9030).....	No limit
Children's advocacy	
center fund (082-00-2654-2610).....	No limit
Abuse, neglect and exploitation of	
people with disabilities unit grant	
acceptance fund (082-00-2482-2500).....	No limit
Concealed weapon	
licensure fund (082-00-2450-2400).....	No limit
Tobacco master settlement agreement	
compliance fund (082-00-2383-2320).....	No limit
Sexually violent predator	
expense fund (082-00-2379-2310).....	No limit
County law enforcement	
equipment fund (082-00-2470-2470).....	No limit
Child exchange and visiting	
centers fund (082-00-2579-2250).....	No limit
Roofing contractor	
registration fund (082-00-2774-2774).....	No limit
State medicaid fraud control unit –	
federal fund (082-00-3060-3060).....	No limit
Com def sol – violence against women	
federal fund (082-00-3082-3082).....	No limit
Crime victims compensation	
federal fund (082-00-3133-3020).....	No limit
Ed Byrne state/local law enforcement	
federal fund (082-00-3213-3213).....	No limit
Violence against women – ARRA	
federal fund (082-00-3214-3212).....	No limit
Comm prsct/project safe neighborhood	
federal fund (082-00-3217-3217).....	No limit
Public safety prtnt/comm	
pol fund (082-00-3218-3218).....	No limit
Anti-gang initiative	
federal fund (082-00-3229-3229).....	No limit
Alcohol impaired driving cntnmsr	

federal fund (082-00-3247-3247).....	No limit
Children's justice grant	
federal fund (082-00-3381-3381).....	No limit
Sexual assault kit initiative	
federal fund (082-00-3416-3416).....	No limit
Ed Byrne memorial JAG – ARRA	
federal fund (082-00-3455-3455).....	No limit
Medicaid indirect cost	
federal fund (082-00-3919-3919).....	No limit
Federal forfeiture fund (082-00-3940-3940).....	No limit
SSA fraud prevention	
federal fund (082-00-2174-2175).....	No limit
False claims litigation	
revolving fund (082-00-2650-2600).....	No limit
<i>Provided</i> , That expenditures may be made from the false claims litigation revolving fund for costs associated with litigation under the Kansas false claims act, K.S.A. 75-7501 et seq., and amendments thereto.	
Ed Byrne memorial justice assistance grant	
federal fund (082-00-3057-3057).....	No limit
911 state maintenance fund (082-00-2747-2447).....	No limit
DOT prohibit	
racial profiling (082-00-3566-3566).....	No limit
Human trafficking victim	
assistance fund (082-00-2775-2775).....	No limit
Criminal appeals cost fund (082-00-2779-2779).....	No limit
Attorney general's open	
government fund (082-00-2497-2497).....	No limit
Scrap metal theft reduction	
fee fund (082-00-2085-2100).....	No limit
Bail enforcement agents	
fee fund (082-00-2259-2259).....	No limit
<i>Provided</i> , That in furtherance of the purposes authorized by K.S.A. 75-7e01 through 75-7e09, and amendments thereto, expenditures may be made from the bail enforcement agents fee fund to secure from the Kansas bureau of investigation criminal history record information related to adult convictions, adult non-convictions, adult diversions, adult expunged records, juvenile adjudications, juvenile non-adjudications, juvenile diversions and juvenile expunged records for fingerprints submitted in conjunction with an application for a bail enforcement agent license.	
Fraud and abuse criminal	
prosecution fund (082-00-2262-2262).....	No limit
Attorney general's state agency	
representation fund (082-00-6125-6125).....	No limit
State medicaid fraud	
forfeiture fund (082-00-2822-2822).....	No limit
Charitable organizations	
fee fund (082-00-2863-2863).....	No limit
Kansas fights addiction fund (082-00-2826-2826).....	No limit

Provided, That, notwithstanding K.S.A. 2024 Supp. 76-776, and amendments thereto, expenditures shall be made from the Kansas fights addiction fund to include under the Kansas fights addiction act as a qualified applicant, as defined in K.S.A. 2024 Supp. 75-776, and amendments thereto, any for-profit private entity that provides services for the purpose of preventing, reducing, treating or otherwise abating or remediating substance abuse or addiction and that has released its legal claims arising from covered conduct against each defendant that is required by opioid litigation to pay into the fund: *Provided further*, That, notwithstanding the provisions of the Kansas fights addiction act, K.S.A. 2023 Supp. 75-775 through 75-781, and amendments thereto, or any other statute, expenditures shall be made from the Kansas fights addiction fund in an amount of \$185,000 for fiscal year 2025 for drug abuse and addiction prevention services for youth at the Kansas City full circle program, inc.: *Provided, however*, That prior to making such expenditures, the above agency shall present to the Kansas fights addiction grant review board the above expenditure for the board's review.

Municipalities fight

addiction fund (082-00-2838-2838).....	No limit
Coronavirus relief fund (082-00-3753-3753).....	No limit
SUID case registry fund.....	No limit

(c) During the fiscal year ending June 30, 2025, grants made pursuant to K.S.A. 74-7325, and amendments thereto, from the protection from abuse fund (082-00-2239-2030) and grants made pursuant to K.S.A. 74-7334, and amendments thereto, from the crime victims assistance fund (082-00-2598-2070) shall be made after consideration of the recommendation of an entity that has been designated by the United States department of health and human services and by the centers for disease control and prevention as the official domestic violence or sexual assault coalition.

(d) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$50,000 from the state general fund to the sexually violent predator expense fund (082-00-2379-2310) of the attorney general.

(e) Notwithstanding the provisions of K.S.A. 75-769, and amendments thereto, or any other statute, during the fiscal year ending June 30, 2025, no expenditures shall be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for the above agency for fiscal year 2025, as authorized by this or other appropriation act of the 2024 regular session of the legislature, to set legal representation charges for state agencies at a rate exceeding \$100 per hour.

(f) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$600,000 from the state general fund to the medicaid fraud prosecution revolving fund (082-00-2641-2280) of the attorney general.

(g) (1) During the fiscal year ending June 30, 2025, notwithstanding the provisions of Kansas consumer protection act, or any other statute to the contrary, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025 by this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys for fiscal year 2025 to enforce the provisions of the Kansas consumer protection act against a manufacturer that engages in the following actions:

- (A) Deny, restrict, prohibit or otherwise interfere with the acquisition of a 340B

drug by or delivery of a 340B drug to a pharmacy that is under contract with a 340B-covered entity and authorized under such contract to receive and dispense 340B drugs on behalf of the 340Bcovered entity, unless such receipt and dispensing of 340B drugs by such pharmacy is prohibited by the United States department of health and human services; or

(B) interfere with a pharmacy that has a contract with a 340B-covered entity.

(2) As used in this subsection:

(A) "340B-covered entity" means an entity that is participating in the federal 340B drug pricing program authorized by 42 U.S.C. § 256b, including such entity's pharmacy or pharmacies, or any pharmacy or pharmacies contracted for the purpose of dispensing drugs purchased through such program;

(B) "340B drug" means a drug that has been subject to any offer for reduced prices by a manufacturer pursuant to the federal 340B drug pricing program authorized by 42 U.S.C. § 256b and is purchased by a covered entity;

(C) "manufacturer" means the same as defined in K.S.A. 65-1626, and amendments thereto; and

(D) "pharmacy" means the same as defined in K.S.A. 65-1626, and amendments thereto.

Sec. 33.

ATTORNEY GENERAL

(a) (1) During the fiscal year ending June 30, 2026, notwithstanding the provisions of Kansas consumer protection act, or any other statute to the contrary, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2026 by this or any other appropriation act of the 2024 or 2025 regular session of the legislature, expenditures shall be made by the above agency from such moneys for fiscal year 2026 to enforce the provisions of the Kansas consumer protection act against a manufacturer that engages in the following actions:

(A) Deny, restrict, prohibit or otherwise interfere with the acquisition of a 340B drug by or delivery of a 340B drug to a pharmacy that is under contract with a 340B-covered entity and authorized under such contract to receive and dispense 340B drugs on behalf of the 340Bcovered entity, unless such receipt and dispensing of 340B drugs by such pharmacy is prohibited by the United States department of health and human services; or

(B) interfere with a pharmacy that has a contract with a 340B-covered entity.

(2) As used in this subsection:

(A) "340B-covered entity" means an entity that is participating in the federal 340B drug pricing program authorized by 42 U.S.C. § 256b, including such entity's pharmacy or pharmacies, or any pharmacy or pharmacies contracted for the purpose of dispensing drugs purchased through such program;

(B) "340B drug" means a drug that has been subject to any offer for reduced prices by a manufacturer pursuant to the federal 340B drug pricing program authorized by 42 U.S.C. § 256b and is purchased by a covered entity;

(C) "manufacturer" means the same as defined in K.S.A. 65-1626, and amendments thereto; and

(D) "pharmacy" means the same as defined in K.S.A. 65-1626, and amendments thereto.

Sec. 34.

SECRETARY OF STATE

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Cemetery and funeral audit	
fee fund (622-00-2225).....	No limit
HAVA ELVIS fund (622-00-2353-2150).....	No limit
Conversion of materials and	
equipment fund (622-00-2418).....	No limit
Information and services	
fee fund (622-00-2430-2300).....	No limit
<i>Provided</i> , That expenditures from the information and services fee fund for official hospitality shall not exceed \$2,500.	
State register fee fund (622-00-2619-2500).....	No limit
Uniform commercial code	
fee fund (622-00-2664-2600).....	No limit
Technology communication fee fund (622-00-2672-2900).....	No limit
Athlete agent registration fee fund (622-00-2674-2700).....	No limit
Democracy fund (622-00-2702).....	No limit
<i>Provided</i> , That all expenditures from the democracy fund shall be to provide matching funds to implement title II of the federal help America vote act of 2002, public law 107-252, as prescribed under that act.	
Help America vote act federal fund (622-00-3091).....	No limit
HAVA title I federal fund (622-00-3283-3283).....	No limit
HAVA election security fund 2018 (622-00-3956-3956).....	No limit
State flag and banner fund (622-00-5130-4600).....	No limit
Secretary of state fee	
refund fund (622-00-9047).....	No limit
Electronic voting machine	
examination fund (622-00-9101).....	No limit
Credit card clearing fund (622-00-9434).....	No limit
Suspense fund (622-00-9046).....	No limit
Prepaid services fund (622-00-9114).....	No limit

(b) During the fiscal year ending June 30, 2025, notwithstanding the provisions of any other statute, in addition to the other purposes for which expenditures may be made from any special revenue fund or funds for fiscal year 2025 by the above agency by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such special revenue fund or funds to provide a report to the house appropriations committee and the senate ways and means committee detailing the costs of publication in a newspaper in each county pursuant to K.S.A. 64-103, and amendments thereto, of any constitutional amendment that is introduced by the legislature during the 2025 regular session of the legislature and detailing costs to local units of governments for conducting elections that include proposed constitutional amendments.

(c) On or before the 10th day of each month commencing July 1, 2024, during fiscal

year 2025, the director of accounts and reports shall transfer from the state general fund to the democracy fund interest earnings based on:

- (1) The average daily balance of moneys in the democracy fund for the preceding month; and
- (2) the net earnings rate of the pooled money investment portfolio for the preceding month.

Sec. 35.

STATE TREASURER

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Pregnancy compassion awareness program.....	\$2,000,000
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Provided, That expenditures shall be made from the pregnancy compassion awareness program account to continue the statewide program, previously known as the alternatives to abortion program, to enhance and increase resources that promote childbirth instead of abortion to women facing unplanned pregnancies and to offer a full range of services, including pregnancy support centers, adoption assistance and maternity homes: *Provided further*, That the program shall include only the following services: Counseling and mentoring; care coordination for prenatal services, including connecting clients to health programs; providing educational materials and information about pregnancy and parenting; referrals to county and social service programs, including child care, transportation, housing and state and federal benefit programs; classes on life skills, budgeting, parenting, stress management, job training, job placement and obtaining a GED certificate; providing material items including, but not limited to, car seats, cribs, maternity clothes, infant diapers and formula; and support groups in maternity homes: *And provided further*, That program services shall be made available to any Kansas resident who is a pregnant woman, the biological father of an unborn child, the biological or adoptive parent or legal guardian of a child 24 months of age or younger, a program participant who has experienced the loss of a child or a parent or legal guardian of a pregnant child who is a program participant: *And provided further*, That the provision and delivery of services under the program shall be dependent on participant needs as assessed by the nonprofit organization providing the services and not otherwise prioritized by any state agency: *And provided further*, That program services shall be available to participants only during pregnancy and continuing for up to 24 months after birth of the child: *And provided further*, That the state treasurer shall continue to contract with the nonprofit organization that was awarded such contract in fiscal year 2024 to provide services under the pregnancy compassion awareness program, and such nonprofit organization shall subcontract with existing pregnancy centers, adoption agencies, maternity homes and social service organizations to provide program services to promote childbirth instead of abortion: *And provided further*, That such contract extension shall be for a term not longer than one year: *And provided further*, That the selected contractor and any subcontractors may provide services in addition to the enumerated program services, but such services shall not be funded through the pregnancy compassion awareness program: *And provided further*, That the state treasurer shall include as a condition of the contract extension with the nonprofit organization selected to provide program services: (1) The assessment of an administrative fine for failure to satisfy program requirements, including required reporting, or for the intentional or reckless misuse of any funds

awarded by the terms of such contract, and such fine shall be in the amount of 10% of the funds awarded by the terms of such contract and shall be deposited into the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, to the credit of the state general fund; and (2) that such nonprofit organization shall submit a report to the legislature and the state treasurer on or before June 30, 2025, on the administration of the program during fiscal year 2025, including: The number of clients; the number of clients who participated in case management services; the number of case management hours provided to clients; the number of clients engaged in educational services or job training and placement activities; the number of newborns who were born to program participants; the number of such newborns placed for adoption; the number of fathers who participated in program services; the number of client satisfaction surveys completed; and any other information that shows the success of the contractor's administration of the program: *And provided further*, That the state treasurer shall establish the pregnancy compassion public awareness program to be administered by the same nonprofit organization contracted with to provide pregnancy compassion awareness program services: *And provided further*, That the purpose of the public awareness program is to help pregnant women who are at risk of having abortions to be made aware of the pregnancy compassion awareness program services: *And provided further*, That the public awareness program shall include the development and promotion of a website that provides a geographically indexed list of available pregnancy compassion awareness program services and nonprofit subcontractors that provide services: *And provided further*, That the public awareness program may include, but shall not be limited to, the use of television, radio, outdoor advertising, newspapers, magazines, other print media and the internet to provide information about the pregnancy compassion awareness program services and subcontractors: *And provided further*, That, to the greatest extent possible, the secretary for children and families shall supplement and match moneys appropriated for the pregnancy compassion awareness program with federal and other public and private moneys, and such moneys shall be prioritized to be used preferentially for the program and the public awareness program and be transferred from the special revenue fund or funds of the Kansas department for children and families as identified by the secretary for children and families to the pregnancy compassion awareness program account to be expended for such programs: *Provided, however*, That the pregnancy compassion awareness program and the pregnancy compassion public awareness program and any moneys appropriated or expended therefor shall not be used to perform, induce, assist in the performing or inducing of or refer for abortions, and moneys appropriated or expended for such programs shall not be granted to organizations or affiliates of organizations that perform, induce, assist in the performing or inducing of or refer for abortions.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

State treasurer

operating fund (670-00-2374-2300).....\$1,911,024

Provided, That, notwithstanding the provisions of the uniform unclaimed property act, K.S.A. 58-3934 et seq., and amendments thereto, or any other statute, of all the moneys received under the uniform unclaimed property act during fiscal year 2025, the

state treasurer is hereby authorized and directed to credit the first amount equal to the expenditure limitation approved by this or other appropriation act of the legislature received and deposited in the state treasury to the state treasurer operating fund: *Provided further*, Notwithstanding any provision of the uniform unclaimed property act, K.S.A. 58-3934 et seq., and amendments thereto, or any other statute, on June 30, 2025, the state treasurer shall certify any remaining unencumbered balance in the state treasurer operating fund exceeding \$100,000 to the director of accounts and reports, who shall transfer such certified amount from the state treasurer operating fund to the state general fund on June 30, 2025: *And provided further*, That, after such aggregate amount has been credited to the state treasurer operating fund, then all of the moneys received under the uniform unclaimed property act during fiscal year 2025 shall be credited as prescribed under the uniform unclaimed property act: *And provided further*, That all moneys credited to the state treasurer operating fund during fiscal year 2025 are to reimburse the state treasurer for accounting, auditing, budgeting, legal, payroll, personnel and purchasing services and any other governmental services which are performed to administer the provisions of the uniform unclaimed property act that are not otherwise reimbursed under any other provision of law.

Fiscal agency fund (670-00-7754-6400).....	No limit
Bond services fee fund (670-00-2061-2500).....	No limit
City bond finance fund (670-00-7654).....	No limit
Local ad valorem tax reduction fund (670-00-7394-4800).....	No limit
County and city revenue sharing fund (670-00-7395-4900).....	No limit
Suspense fund (670-00-9054-9000).....	No limit
County and city retailers' sales tax fund (670-00-7608-6000).....	No limit
County and city compensating use tax fund (670-00-7667-6200).....	No limit
Local alcoholic liquor fund (670-00-7665-6100).....	No limit
Local alcoholic liquor equalization fund (670-00-7759-6500).....	No limit
Unclaimed property claims fund (670-00-7758-7700).....	No limit
Unclaimed property expense fund (670-00-2362-2200).....	No limit
<i>Provided</i> , That expenditures from the unclaimed property expense fund for official hospitality shall not exceed \$2,000.	
County and city transient guest tax fund (670-00-7602-6600).....	No limit
Racing admissions tax fund (670-00-7670-6300).....	No limit
Rental motor vehicle excise tax fund (670-00-7681-6800).....	No limit
Transportation development district sales tax fund (670-00-7601-7000).....	No limit
Redevelopment bond fund (670-00-7683-6900).....	No limit
Special qualified industrial	

manufacturer fund (670-00-9525-9525).....	No limit
Kansas postsecondary education savings program trust fund (670-00-7241-7100).....	No limit
Kansas postsecondary education savings expense fund (670-00-2096-2000).....	No limit
Conversion of materials and equipment fund (670-00-2461-2700).....	No limit
Tax increment financing revenue replacement fund (670-00-7391-4700).....	No limit
Spirit bonds fund (670-00-9515-9515).....	No limit
<i>Provided, That, on the 15th day of each month that commences during fiscal year 2025, the secretary of revenue shall determine the amount of revenue received by the state during the preceding month from withholding taxes paid with respect to an eligible project by each taxpayer that is an eligible business for which bonds have been issued under K.S.A. 74-50,136, and amendments thereto, and for which the Spirit bonds fund was created, and shall certify the amount so determined to the director of accounts and reports and, at the same time as such certification is transmitted to the director of accounts and reports, shall transmit a copy of such certification to the director of the budget and the director of legislative research: Provided further, That, upon receipt of each such certification, the director of accounts and reports shall transfer the amount certified from the state general fund to the Spirit bonds fund: And provided further, That, on or before the 10th day of each month commencing during fiscal year 2025, the director of accounts and reports shall transfer from the state general fund to the Spirit bonds fund interest earnings based on: (1) The average daily balance of moneys in the Spirit bonds fund for the preceding month; and (2) the net earnings rate of the pooled money investment portfolio for the preceding month: And provided further, That the moneys credited to the Spirit bonds fund from the withholding taxes paid by an eligible business and the interest earnings thereon shall be transferred by the state treasurer from the Spirit bonds fund to the special economic revitalization fund administered by the state treasurer in accordance with K.S.A. 74-50,136, and amendments thereto.</i>	
Business machinery and equipment tax reduction assistance fund (670-00-7684-7680).....	\$0
Telecommunications and railroad machinery and equipment tax reduction assistance fund (670-00-7685-7690).....	\$0
Community improvement district sales tax fund (670-00-7610-7650).....	No limit
Special economic revitalization fund (670-00-9520-9520).....	No limit
Bioscience development and investment fund (670-00-9510-9510).....	No limit
KS ABLE savings expense fund (670-00-2177-2177).....	No limit
Other federal grants fund (670-00-3878-3878).....	No limit
Distinctive license plate royalty fund (670-00-2885-2885).....	No limit
(c) Notwithstanding the provisions of K.S.A. 75-648, and amendments thereto, or	

any other statute, on July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$50,000 from the Kansas postsecondary education savings expense fund (670-00-2096-2000) of the state treasurer to the KS ABLE savings expense fund (670-00-2177-2177) of the state treasurer.

(d) On July 1, 2024, notwithstanding any provision of section 12(a) of chapter 97 of the 2023 Session Laws of Kansas to the contrary, during fiscal year 2025, no expenditures shall be made from or obligation incurred against the build Kansas matching grant fund for grants to an eligible entity from a Kansas county with a population of more than 20,000 as of the 2020 census unless such eligible entity provides a 10% match of nonstate moneys for such project based on the amount of grant moneys to be awarded from the build Kansas matching grant fund for such eligible entity's infrastructure project: *Provided, however,* That the build Kansas advisory committee may waive such eligible entity matching requirement for any eligible entity in a city with a population of less than 5,000 as of the 2020 census.

(e) On July 1, 2024, notwithstanding any provision of section 12(a) of chapter 97 of the 2023 Session Laws of Kansas to the contrary, during fiscal year 2025, expenditures may be made from or obligation incurred against the build Kansas matching grant fund to award matching grant funds to local communities that qualify as eligible entities for any federal grant program moneys related to water, transportation, energy, cybersecurity or broadband infrastructure requiring state or local community matching funds: *Provided,* That a grant funding application requested by eligible entities from the build Kansas matching grant fund shall be submitted to the build Kansas advisory committee: *Provided further,* That as soon as practicable, the build Kansas advisory committee shall meet and review each request and shall report such committee's advice to the state treasurer and the eligible entity submitting the grant application: *And provided further,* That the provisions of section 12(a) of chapter 97 of the 2023 Session Laws of Kansas requiring written documentation to the state treasurer that such eligible entity's grant funding application has been approved by the federal government pursuant to the infrastructure investment and jobs act shall apply to the grants authorized by this subsection for any other federal infrastructure grants awarded that are related to water, transportation, energy, cybersecurity or broadband infrastructure: *And provided further,* That, after the eligible entity advises and consults with the build Kansas advisory committee and receives notification of federal approval, the state treasurer shall expend matching grant funds to the eligible entity that has been awarded such grant subject to the provisions of the grant: *And provided further,* That, if during fiscal year 2025, the build Kansas advisory committee determines that the unencumbered balance in the build Kansas matching grant fund is insufficient to finance grant applications approved pursuant to the provisions of section 12(a) of chapter 97 of the 2023 Session Laws of Kansas and finance grants awarded to an eligible entity's infrastructure project funded pursuant to this subsection, the provisions of section 12(a) of chapter 97 of the 2023 Session Laws of Kansas concerning requesting approval from the state finance council for a transfer of funding shall apply: *And provided further,* That the geographical distribution based on the department of commerce's Kansas economic development districts provisions of section 12(a) of chapter 97 of the 2023 Session Laws of Kansas shall apply to the grants authorized by this subsection.

Sec. 36.

STATE TREASURER

(a) On July 1, 2025, notwithstanding any provision of section 13(a) of chapter 97 of the 2023 Session Laws of Kansas to the contrary, during fiscal year 2026, no expenditures shall be made from or obligation incurred against the build Kansas matching grant fund for grants to an eligible entity from a Kansas county with a population of more than 20,000 as of the 2020 census unless such eligible entity provides a 10% match of nonstate moneys for such project based on the amount of grant moneys to be awarded from the build Kansas matching grant fund for such eligible entity's infrastructure project: *Provided, however,* That the build Kansas advisory committee may waive such eligible entity matching requirement for any eligible entity in a city with a population of less than 5,000 as of the 2020 census.

(b) On July 1, 2025, notwithstanding any provision of section 13(a) of chapter 97 of the 2023 Session Laws of Kansas to the contrary, during fiscal year 2026, expenditures may be made from or obligation incurred against the build Kansas matching grant fund to award matching grant funds to local communities that qualify as eligible entities for any federal grant program moneys related to water, transportation, energy, cybersecurity or broadband infrastructure requiring state or local community matching funds: *Provided,* That a grant funding application requested by eligible entities from the build Kansas matching grant fund shall be submitted to the build Kansas advisory committee: *Provided further,* That as soon as practicable, the build Kansas advisory committee shall meet and review each request and shall report such committee's advice to the state treasurer and the eligible entity submitting the grant application: *And provided further,* That the provisions of section 13(a) of chapter 97 of the 2023 Session Laws of Kansas requiring written documentation to the state treasurer that such eligible entity's grant funding application has been approved by the federal government pursuant to the infrastructure investment and jobs act shall apply to the grants authorized by this subsection for any other federal infrastructure grants awarded that are related to water, transportation, energy, cybersecurity or broadband infrastructure: *And provided further,* That, after the eligible entity advises and consults with the build Kansas advisory committee and receives notification of federal approval, the state treasurer shall expend matching grant funds to the eligible entity that has been awarded such grant subject to the provisions of the grant: *And provided further,* That if during fiscal year 2026, the build Kansas advisory committee determines that the unencumbered balance in the build Kansas matching grant fund is insufficient to finance grant applications approved pursuant to the provisions of section 13(a) of chapter 97 of the 2023 Session Laws of Kansas and finance grants awarded to an eligible entity's infrastructure project funded pursuant to this subsection, the provisions of section 13(a) of chapter 97 of the 2023 Session Laws of Kansas concerning requesting approval from the state finance council for a transfer of funding shall apply: *And provided further,* That the geographical distribution based on the department of commerce's Kansas economic development districts provisions of section 13(a) of chapter 97 of the 2023 Session Laws of Kansas shall apply to the grants authorized by this subsection: *And provided further,* That the report on all expenditures, grant applications and approved grant applications from the build Kansas matching grant fund for the preceding fiscal year to the house of representatives committee on appropriations and the senate committee on ways and means pursuant to section 13(a) of chapter 97 of the 2023 Session Laws of Kansas shall include all eligible entity infrastructure projects funded pursuant to section 35.

Sec. 37.

STATE TREASURER

(a) On July 1, 2026, notwithstanding any provision of section 14(a) of chapter 97 of the 2023 Session Laws of Kansas to the contrary, during fiscal year 2027, no expenditures shall be made from or obligation incurred against the build Kansas matching grant fund for grants to an eligible entity from a Kansas county with a population of more than 20,000 as of the 2020 census unless such eligible entity provides a 10% match of nonstate moneys for such project based on the amount of grant moneys to be awarded from the build Kansas matching grant fund for such eligible entity's infrastructure project: *Provided, however,* That the build Kansas advisory committee may waive such eligible entity matching requirement for any eligible entity in a city with a population of less than 5,000 as of the 2020 census.

(b) On July 1, 2026, notwithstanding any provision of section 14(a) of chapter 97 of the 2023 Session Laws of Kansas to the contrary, during fiscal year 2027, expenditures may be made from or obligation incurred against the build Kansas matching grant fund to award matching grant funds to local communities that qualify as eligible entities for any federal grant program moneys related to water, transportation, energy, cybersecurity or broadband infrastructure requiring state or local community matching funds: *Provided,* That a grant funding application requested by eligible entities from the build Kansas matching grant fund shall be submitted to the build Kansas advisory committee: *Provided further,* That as soon as practicable, the build Kansas advisory committee shall meet and review each request and shall report such committee's advice to the state treasurer and the eligible entity submitting the grant application: *And provided further,* That the provisions of section 14(a) of chapter 97 of the 2023 Session Laws of Kansas requiring written documentation to the state treasurer that such eligible entity's grant funding application has been approved by the federal government pursuant to the infrastructure investment and jobs act shall apply to the grants authorized by this subsection for any other federal infrastructure grants awarded that are related to water, transportation, energy, cybersecurity or broadband infrastructure: *And provided further,* That, after the eligible entity advises and consults with the build Kansas advisory committee and receives notification of federal approval, the state treasurer shall expend matching grant funds to the eligible entity that has been awarded such grant subject to the provisions of the grant: *And provided further,* That if during fiscal year 2027, the build Kansas advisory committee determines that the unencumbered balance in the build Kansas matching grant fund is insufficient to finance grant applications approved pursuant to the provisions of section 14(a) of chapter 97 of the 2023 Session Laws of Kansas and finance grants awarded to an eligible entity's infrastructure project funded pursuant to this subsection, the provisions of section 14(a) of chapter 97 of the 2023 Session Laws of Kansas concerning requesting approval from the state finance council for a transfer of funding shall apply: *And provided further,* That the geographical distribution based on the department of commerce's Kansas economic development districts provisions of section 14(a) of chapter 97 of the 2023 Session Laws of Kansas shall apply to the grants authorized by this subsection: *And provided further,* That the report on all expenditures, grant applications and approved grant applications from the build Kansas matching grant fund for the preceding fiscal year to the house of representatives committee on appropriations and the senate committee on ways and means pursuant to section 14(a)

of chapter 97 of the 2023 Session Laws of Kansas shall include all eligible entity infrastructure projects funded pursuant to section 36.

Sec. 38.

STATE TREASURER

(a) On July 1, 2027, notwithstanding any provision of section 15(a) of chapter 97 of the 2023 Session Laws of Kansas to the contrary, during fiscal year 2028, no expenditures shall be made from or obligation incurred against the build Kansas matching grant fund for grants to an eligible entity from a Kansas county with a population of more than 20,000 as of the 2020 census unless such eligible entity provides a 10% match of nonstate moneys for such project based on the amount of grant moneys to be awarded from the build Kansas matching grant fund for such eligible entity's infrastructure project: *Provided, however,* That the build Kansas advisory committee may waive such eligible entity matching requirement for any eligible entity in a city with a population of less than 5,000 as of the 2020 census.

(b) On July 1, 2027, notwithstanding any provision of section 15(a) of chapter 97 of the 2023 Session Laws of Kansas to the contrary, during fiscal year 2028, expenditures may be made from or obligation incurred against the build Kansas matching grant fund to award matching grant funds to local communities that qualify as eligible entities for any federal grant program moneys related to water, transportation, energy, cybersecurity or broadband infrastructure requiring state or local community matching funds: *Provided,* That a grant funding application requested by eligible entities from the build Kansas matching grant fund shall be submitted to the build Kansas advisory committee: *Provided further,* That as soon as practicable, the build Kansas advisory committee shall meet and review each request and shall report such committee's advice to the state treasurer and the eligible entity submitting the grant application: *And provided further,* That the provisions of section 15(a) of chapter 97 of the 2023 Session Laws of Kansas requiring written documentation to the state treasurer that such eligible entity's grant funding application has been approved by the federal government pursuant to the infrastructure investment and jobs act shall apply to the grants authorized by this subsection for any other federal infrastructure grants awarded that are related to water, transportation, energy, cybersecurity or broadband infrastructure: *And provided further,* That, after the eligible entity advises and consults with the build Kansas advisory committee and receives notification of federal approval, the state treasurer shall expend matching grant funds to the eligible entity that has been awarded such grant subject to the provisions of the grant: *And provided further,* That if during fiscal year 2028, the build Kansas advisory committee determines that the unencumbered balance in the build Kansas matching grant fund is insufficient to finance grant applications approved pursuant to the provisions of section 15(a) of chapter 97 of the 2023 Session Laws of Kansas and finance grants awarded to an eligible entity's infrastructure project funded pursuant to this subsection, the provisions of section 15(a) of chapter 97 of the 2023 Session Laws of Kansas concerning requesting approval from the state finance council for a transfer of funding shall apply: *And provided further,* That the geographical distribution based on the department of commerce's Kansas economic development districts provisions of section 15(a) of chapter 97 of the 2023 Session Laws of Kansas shall apply to the grants authorized by this subsection: *And provided further,* That the report on all expenditures, grant applications and approved grant applications from the build Kansas matching grant fund

for the preceding fiscal year to the house of representatives committee on appropriations and the senate committee on ways and means pursuant to section 15(a) of chapter 97 of the 2023 Session Laws of Kansas shall include all eligible entity infrastructure projects funded pursuant to section 37 and this subsection, if any.

Sec. 39.

INSURANCE DEPARTMENT

(a) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 47(a) of chapter 82 of the 2023 Session Laws of Kansas on the insurance department service regulation fund (331-00-2270-2400) of the insurance department for official hospitality is hereby increased from \$2,500 to \$7,500.

(b) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 47(a) of chapter 82 of the 2023 Session Laws of Kansas on the securities act fee fund (331-00-2162-0100) of the insurance department for official hospitality is hereby increased from \$2,000 to \$3,000.

(c) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 47(a) of chapter 82 of the 2023 Session Laws of Kansas on the investor education and protection fund (331-00-2242-2240) of the insurance department for official hospitality is hereby increased from \$5,000 to \$6,000.

(d) On the effective date of this act, the director of accounts and reports shall transfer all moneys in the state flexibility to stabilize the market grant program fund (331-00-3648-3648) of the insurance department to the insurance department service regulation fee fund (331-00-2270-2400) of the insurance department. On the effective date of this act, all liabilities of the state flexibility to stabilize the market grant program fund are hereby transferred to and imposed on the insurance department service regulation fee fund and the state flexibility to stabilize the market grant program fund is hereby abolished.

Sec. 40.

INSURANCE DEPARTMENT

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Insurance department service	
regulation fund (331-00-2270-2400).....	No limit
<i>Provided</i> , That expenditures from the insurance department service regulation fund for official hospitality shall not exceed \$7,500.	
Insurance company	
examination fund (331-00-2055-2000).....	No limit
Insurance company annual statement	
examination fund (331-00-2056-2100).....	No limit
Insurance company examiner	
training fund (331-00-2057-2200).....	No limit
Workers compensation fund (331-00-7354-7000).....	No limit
<i>Provided</i> , That expenditures from the workers compensation fund for attorney fees and other costs and benefit payments may be made regardless of when services were	

rendered or when the initial award of benefits was made.

State firefighters relief fund (331-00-7652-7130).....No limit

Insurance company tax and fee

refund fund (331-00-9017-9100).....No limit

Uninsurable health insurance

plan fund (331-00-2328-2500).....No limit

Private grants and

gifts fund (331-00-7301-7301).....No limit

Insurance education and

training fund (331-00-2367-2600).....No limit

Provided, That expenditures may be made from the insurance education and training fund for training programs and official hospitality: *Provided further*, That the insurance commissioner is hereby authorized to fix, charge and collect fees for such training programs: *And provided further*, That fees for such training programs shall be fixed in order to collect all or part of the operating expenses incurred for such training programs, including official hospitality: *And provided further*, That all fees received for such training programs shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the insurance education and training fund.

Monumental life

settlement fund (331-00-7360-7360).....No limit

Provided, That all expenditures from the monumental life settlement fund shall be made for scholarship purposes: *Provided further*, That the scholarship recipients shall be African-American students who are currently enrolled and are attending an accredited higher education institution in the state of Kansas and who have designated a major in mathematics, computer science or business.

Fines and penalties fund (331-00-2351-2510).....No limit

Provided, That, notwithstanding the provisions of K.S.A. 40-2606, and amendments thereto, or any other statute, all moneys received during fiscal year 2025 for penalties imposed pursuant to K.S.A. 40-2606, and amendments thereto, shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the fines and penalties fund.

Settlements fund (331-00-2523-2520).....No limit

Provided, That moneys may be transferred or otherwise credited to the settlements fund as the result of or pursuant to court orders under K.S.A. 40-3644, and amendments thereto, court-ordered settlements, or legislative authority: *Provided further*, That expenditures from the settlements fund shall be made for the purpose of providing consumer education and outreach or for costs that the insurance department may incur in closeout of any troubled insurance company matters.

Professional employer organization

fee fund (331-00-2678-2678).....No limit

Pharmacy benefits manager

licensure fund (331-00-2665-2665).....No limit

Securities act fee fund (331-00-2162-0100).....No limit

Provided, That expenditures from the securities act fee fund for the fiscal year ending June 30, 2025, for official hospitality shall not exceed \$3,000.

Investor education and

protection fund (331-00-2242-2240).....No limit
Provided, That expenditures from the investor education and protection fund for the fiscal year ending June 30, 2025, for official hospitality shall not exceed \$6,000.

Captive insurance regulatory and supervision fund (331-00-2309-2309).....No limit
Coronavirus relief fund (331-00-3753-3753).....No limit
Group-funded pools refund fund.....No limit

(b) In addition to the other purposes for which expenditures may be made by the insurance department from the insurance company examination fund (331-00-2055-2000) for fiscal year 2025 as authorized by K.S.A. 40-223, and amendments thereto, notwithstanding the provisions of K.S.A. 40-223, and amendments thereto, or any other statute, expenditures may be made by the insurance department from the insurance company examination fund for fiscal year 2025 for the examination of annual statements filed with the commissioner of insurance, regardless of when the services were rendered, when the expenses were incurred or when any claim was submitted or processed for payment and regardless of whether or not the services were rendered or the expenses were incurred prior to the effective date of this act.

Sec. 41.

HEALTH CARE STABILIZATION
FUND BOARD OF GOVERNORS

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Conference fee fund (270-00-2453-2453).....No limit
Health care stabilization fund (270-00-7404-2000).....No limit

(b) Expenditures from the health care stabilization fund for the fiscal year ending June 30, 2025, other than refunds authorized by law for the following specified purposes shall not exceed the limitations prescribed therefor as follows:

Operating expenditures (270-00-7404-2100).....No limit

Provided, That expenditures may be made from the operating expenditures account for official hospitality.

Legal services and other claims expenses (270-00-7404-2300).....No limit
Claims and benefits (270-00-7404-2400).....No limit

Sec. 42.

POOLED MONEY INVESTMENT BOARD

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Municipal investment pool fund (671-00-7537-7000).....No limit
Pooled money investment portfolio fee fund (671-00-2319-2000).....No limit

Provided, That, on or before the fifth day of each month of the fiscal year ending June 30, 2025, the state treasurer shall certify to the pooled money investment board an

accounting of the banking fees incurred by the state treasurer during the second preceding month that are attributable to the investment of the pooled money investment portfolio during such month: *Provided further*, That, prior to the 10th day of each month during the fiscal year ending June 30, 2025, the pooled money investment board shall review the certification from the state treasurer and shall make expenditures from the pooled money investment portfolio fee fund (671-00-2319-2000) to pay the amount of banking fees incurred by the state treasurer during the second preceding month that are attributable to the investment of the pooled money investment portfolio during the second preceding month, as determined by the pooled money investment board: *And provided further*, That expenditures from the pooled money investment portfolio fee fund for official hospitality shall not exceed \$800.

(b) During the fiscal year ending June 30, 2025, if the director of the budget determines that the ending balance in the state general fund is equal to 7.5% or more of the total amount authorized to be expended or transferred by demand transfer from the state general fund in fiscal year 2024, the director of the budget shall certify such determination to the above agency: *Provided*, That in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from any special revenue fund or funds for the above agency for fiscal year 2025 by this or other appropriation act of the 2025 regular session of the legislature, upon receipt of such determination, the above agency shall invest 50% of the amount of moneys in the budget stabilization fund pursuant to the provisions of this subsection: *Provided further*, That in addition to the provisions of article 42 of chapter 75 of the Kansas Statutes Annotated, and amendments thereto, and the investment policies of the above agency, such moneys in the budget stabilization fund shall be invested for a period of time not to exceed 12 months: *And provided further*, That all interest or other income of the investments of such moneys shall be deposited in the state treasury to the credit of the budget stabilization fund: *And provided further*, That as soon as such funds have been invested, the above agency shall submit periodic reports to the legislative budget committee on the status of such investments.

Sec. 43.

JUDICIAL COUNCIL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (349-00-1000).....\$4,757

Sec. 44.

JUDICIAL COUNCIL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (349-00-1000-0100).....\$727,676

Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Judicial council fund (349-00-2127-2100).....No limit

Grants and gifts fund (349-00-7326-7000).....No limit

Provided, That all private grants and gifts received by the judicial council, other than moneys received as grants, gifts or donations for the preparation, publication or distribution of legal publications, shall be deposited to the credit of the grants and gifts fund.

Publications fee fund (349-00-2297-2000).....	No limit
Coronavirus relief fund (349-00-3753-3772).....	No limit

Sec. 45.

STATE BOARD OF INDIGENTS'
DEFENSE SERVICES

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Assigned counsel expenditures (328-00-1000-0700).....	\$3,000,000
Operating expenditures (328-00-1000-0603).....	\$148,296
Capital defense operations (328-00-1000-0800).....	\$28,703

Sec. 46.

STATE BOARD OF INDIGENTS'
DEFENSE SERVICES

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (328-00-1000-0603).....	\$27,237,283
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Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025:

Provided, however; That expenditures for indigents' defense services are authorized to be made from the operating expenditures account regardless of when services were rendered: *Provided further*; That expenditures may be made from the operating expenditures account for negotiated contracts for malpractice insurance for public defenders and deputy or assistant public defenders: *And provided further*; That all contracts for malpractice insurance for public defenders and deputy or assistant public defenders shall be negotiated and purchased by the state board of indigents' defense services, shall not be subject to approval or purchase by the committee on surety bonds and insurance under K.S.A. 75-4114 and 75-6111, and amendments thereto, and shall not be subject to the provisions of K.S.A. 75-3739, and amendments thereto.

Assigned counsel expenditures (328-00-1000-0700).....	\$24,672,309
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Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the assigned counsel expenditures account is hereby reappropriated for fiscal year 2025:

Provided further; That expenditures for indigents' defense services are authorized to be made from the assigned counsel expenditures account regardless of when services were rendered: *And provided further*; That, notwithstanding the provisions of K.S.A. 22-4507, and amendments thereto, or any other statute, expenditures shall be made by the above agency from such account for fiscal year 2025 to set the maximum rate of compensation of assigned counsel in fiscal year 2025 at \$120 per hour.

Capital defense operations (328-00-1000-0800).....	\$5,233,841
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Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the capital defense operations account is hereby reappropriated for fiscal year 2025:

Provided further; That expenditures for indigents' defense services are authorized to be made from the capital defense operations account regardless of when services were

rendered.

Legal services for prisoners (328-00-1000-0500).....\$402,382

Indigents' defense

services operations (328-00-1000-0610).....\$156,847

Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the indigents' defense services operations account is hereby reappropriated for fiscal year 2025: *Provided further*; That expenditures may be made from the indigents' defense services operations account for the purpose of assigned counsel and other professional services related to contract cases.

Litigation support (328-00-1000-0510).....\$2,327,691

Provided, That any unencumbered balance in the litigation support account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Capital litigation training

grant fund (328-00-3211-3211).....No limit

Indigents' defense

services fund (328-00-2119-2000).....No limit

Provided, That expenditures may be made from the indigents' defense services fund for the purpose of assigned counsel and other professional services related to contract cases.

Inservice education workshop

fee fund (328-00-2186-2100).....No limit

Provided, That expenditures may be made from the inservice education workshop fee fund for operating expenditures, including official hospitality, incurred for inservice workshops and conferences: *Provided further*; That the state board of indigents' defense services is hereby authorized to fix, charge and collect fees for inservice workshops and conferences: *And provided further*; That such fees shall be fixed in order to recover all or part of such operating expenditures incurred for inservice workshops and conferences: *And provided further*; That all fees received for inservice workshops and conferences shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the inservice education workshop fee fund.

(c) During the fiscal year ending June 30, 2025, the executive director of the state board of indigents' defense services, with the approval of the director of the budget, may transfer any part of any item of appropriation for the fiscal year ending June 30, 2025, from the state general fund for the state board of indigents' defense services to any other item of appropriation for fiscal year 2025 from the state general fund for the state board of indigents' defense services. The executive director shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(d) In addition to the other purposes for which expenditures may be made by the state board of indigents' defense services from the moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 as authorized by this act or other appropriation act of the 2025 regular session of the

legislature, expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 to classify public defenders based on the level of cases such public defenders are assigned.

Sec. 47.

STATE BOARD OF INDIGENTS' DEFENSE SERVICES

(a) During the fiscal year ending June 30, 2026, notwithstanding the provisions of K.S.A. 22-4507, and amendments thereto, or any other statute, expenditures shall be made by the above agency from the assigned counsel expenditures account (328-00-1000-0700) of the state general fund for fiscal year 2026 to set the maximum rate of compensation of assigned counsel in fiscal year 2026 at \$120 per hour.

Sec. 48.

JUDICIAL BRANCH

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Judiciary operations (677-00-1000-0103).....\$3,393,443

Sec. 49.

JUDICIAL BRANCH

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Judiciary operations (677-00-1000-0103).....\$197,756,795

Provided, That any unencumbered balance in the judiciary operations account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: Provided further, That contracts for computer input of judicial opinions and all purchases thereunder shall not be subject to the provisions of K.S.A. 75-3739, and amendments thereto: And provided further, That expenditures may be made from the judiciary operations account for contingencies without limitation at the discretion of the chief justice: And provided further, That expenditures from the judiciary operations account for such contingencies shall not exceed \$25,000: And provided further, That expenditures from the judiciary operations account for official hospitality shall not exceed \$4,000: And provided further, That expenditures shall be made from the judiciary operations account for the travel expenses of panels of the court of appeals for travel to cities across the state to hear appealed cases.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Byrne discretionary grants
program fund (677-00-3654-3654).....No limit
BJA veterans treatment court discretionary
grant program fund (677-00-3922-3922).....No limit
National crime history improvement
program fund (677-00-3189-3189).....No limit
Library report fee fund (677-00-2106-2000).....No limit
State and community highway safety –
federal fund (677-00-3815-3815).....No limit

Dispute resolution fund (677-00-2126-3500).....	No limit
Judicial branch	
education fund (677-00-2324-1900).....	No limit
<i>Provided, That expenditures may be made from the judicial branch education fund to provide services and programs for the purpose of educating and training judicial branch officers and employees, administering the training, testing and education of municipal judges as provided in K.S.A. 12-4114, and amendments thereto, educating and training municipal judges and municipal court support staff, and for the planning and implementation of a family court system, as provided by law, including official hospitality: Provided further, That the judicial administrator is hereby authorized to fix, charge and collect fees for such services and programs: And provided further, That such fees may be fixed to cover all or part of the operating expenditures incurred in providing such services and programs, including official hospitality: And provided further, That all fees received for such services and programs, including official hospitality, shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the judicial branch education fund.</i>	
Child welfare federal	
grant fund (677-00-3942-3300).....	No limit
Child support enforcement contractual	
agreement fund (677-00-2681-2400).....	No limit
SJI grant fund (677-00-2714-2714).....	No limit
Bar admission fee fund (677-00-2724-2500).....	No limit
Permanent families account – family and children	
investment fund (677-00-7317-7000).....	No limit
Duplicate law book fund (677-00-2543-2300).....	No limit
Court reporter fund (677-00-2725-2600).....	No limit
Judicial branch nonjudicial salary	
initiative fund (677-00-2229-2800).....	No limit
Judicial branch nonjudicial salary	
adjustment fund (677-00-2389-3200).....	No limit
Federal grants fund (677-00-3082-3100).....	No limit
District magistrate judge supplemental	
compensation fund (677-00-2398-2390).....	No limit
Correctional supervision	
fund (677-00-2465-2465).....	No limit
Violence against women grant fund –	
ARRA (677-00-3214-3214).....	No limit
Judicial branch docket	
fee fund (677-00-2158-2158).....	No limit
Electronic filing and	
management fund (677-00-2791-2791).....	No limit
Coronavirus emergency	
supplemental fund (677-00-3671-3671).....	No limit
Coronavirus relief fund (677-00-3753).....	No limit
Ed Byrne memorial justice	
assistance grant fund (677-00-3057).....	No limit

Specialty court resources fund (677-00-2879-2879).....No limit
 American rescue plan state relief fund (677-00-3756-3536).....No limit
 Sec. 50.

KANSAS PUBLIC EMPLOYEES
 RETIREMENT SYSTEM

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

- Kansas public employees
 - retirement fund (365-00-7002-7000).....No limit
- Provided*, That no expenditures may be made from the Kansas public employees retirement fund other than for benefits, investments, refunds authorized by law, and other purposes specifically authorized by this or other appropriation act.
- Kansas public employees deferred compensation
 - fees fund (365-00-2376).....No limit
- Group insurance reserve fund (365-00-7358-9200).....No limit
- Optional death benefit plan
 - reserve fund (365-00-7357-9100).....No limit
- Kansas endowment for
 - youth fund (365-00-7000-2000).....No limit
- Senior services trust fund (365-00-7550-7600).....No limit
- Family and children endowment
 - account – family and children
 - investment fund (365-00-7010-4000).....No limit
- Non-retirement
 - administration fund (365-00-2277).....No limit

(b) Expenditures may be made from the expense reserve of the Kansas public employees retirement fund (365-00-7002) for the fiscal year ending June 30, 2025, for the following specified purposes:

Agency operations (365-00-7002-7400).....\$31,768,430

Provided, That expenditures from the agency operations account may be made for official hospitality.

Investment-related expenses (365-00-7002-8000).....No limit

(c) On July 1, 2024, notwithstanding the provisions of K.S.A. 38-2102, and amendments thereto, the amount prescribed by K.S.A. 38-2102(d)(4), and amendments thereto, to be transferred on July 1, 2024, by the director of accounts and reports from the Kansas endowment for youth fund to the children's initiatives fund shall be \$56,748,405.

Sec. 51.

KANSAS HUMAN RIGHTS COMMISSION

(a) On the effective date of this act, of the \$1,074,268 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 58(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in the operating expenditures account (058-00-1000-0103), the sum of \$29,999 is hereby lapsed.

Sec. 52.

KANSAS HUMAN RIGHTS COMMISSION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (058-00-1000-0103).....\$1,165,667

Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*, That expenditures from this account for official hospitality shall not exceed \$500: *Provided further*, That expenditures in an amount of not to exceed \$174,000 may be made from this account for mediation services contracted with Kansas legal services.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

State and local fair employment practices –

federal fund (058-00-3016-3000).....No limit

Education and training fund (058-00-2282-2000).....No limit

Provided, That expenditures may be made from the education and training fund for operating expenditures for the commission's education and training programs for the general public, including official hospitality: *Provided further*, That the executive director is hereby authorized to fix, charge and collect fees for such programs: *And provided further*, That such fees shall be fixed in order to recover all or part of the operating expenses incurred for such training programs, including official hospitality: *And provided further*, That all fees received for such programs shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the education and training fund.

Sec. 53.

STATE CORPORATION COMMISSION

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Public service

regulation fund (143-00-2019-0100).....No limit

Gas pipeline inspection

fee fund (143-00-2023-1100).....No limit

Conservation fee fund (143-00-2130-2000).....No limit

Provided, That any expenditure made from the conservation fee fund for plugging abandoned wells, cleanup of pollution from oil and gas activities and testing of wells shall be in addition to any expenditure limitation imposed on this fund: *Provided further*, That expenditures may be made from this fund for debt collection and set-off administration: *And provided further*, That a percentage of the fees collected, not to exceed 27%, shall be transferred from the conservation fee fund to the accounting services recovery fund (173-00-6105-4010) of the department of administration for services rendered in collection efforts: *And provided further*, That all expenditures made from the conservation fee fund for debt collection and set-off administration shall be in addition to any expenditure limitation imposed on this fund: *And provided further*, That the state corporation commission shall include as part of the fiscal year 2026 budget

estimates for the state corporation commission submitted pursuant to K.S.A. 75-3717, and amendments thereto, a three-year projection of receipts to and expenditures from the conservation fee fund for fiscal years 2025, 2026 and 2027.

Abandoned oil and gas

well fund (143-00-2143-2100).....No limit

Provided, That notwithstanding the provisions of K.S.A. 55-192, and amendments thereto, or any other statute, expenditures shall be made by the above agency from such fund to address ground water well contamination from abandoned wells located in Butler county, Kansas: *Provided further*, That the above agency shall work with landowners at 13726 SW Thunder Road and 14937 SW Thunder Road in Augusta, Kansas, to assist in the costs of demolition of the habitable structures located on such land: *Provided, however*, That expenditures for such purposes shall not exceed \$250,000 on each such property.

Natural gas underground storage

fee fund (143-00-2181-2120).....No limit

Inservice education workshop

fee fund (143-00-2316-2300).....No limit

Provided, That expenditures may be made from the inservice education workshop fee fund for operating expenditures, including official hospitality, incurred for inservice workshops and conferences conducted by the state corporation commission for staff and members of the state corporation commission: *Provided further*, That the state corporation commission is hereby authorized to fix, charge and collect fees for such inservice workshops and conferences: *And provided further*, That such fees shall be fixed in order to recover all or part of the operating expenditures incurred for conducting such inservice workshops and conferences: *And provided further*, That all moneys received for such fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the inservice education workshop fee fund.

Facility conservation improvement

program fund (000-00-2432-2400).....No limit

Energy grants

management fund (000-00-2667).....No limit

Motor carrier license

fees fund (143-00-2812-5500).....No limit

MPG for states and tribes –

federal fund (143-00-3103-3103).....No limit

Energy efficiency revolving loan program –

ARRA federal fund (000-00-3161).....No limit

Provided, That expenditures may be made from the energy efficiency revolving loan program – ARRA federal fund for the energy efficiency revolving loan program pursuant to vouchers approved by the chairperson of the state corporation commission or by a person or persons designated by the chairperson: *Provided further*, That the state corporation commission is hereby authorized to establish the energy efficiency revolving loan program for the purpose of making loans for energy conservation and other energy-related activities: *And provided further*, That loans under such program shall be made at an interest rate established by the state corporation commission: *And provided further*, That the state corporation commission is hereby authorized to enter

into contracts with other state agencies and with persons, as may be necessary, to administer the energy efficiency revolving loan program: *And provided further*, That any person who agrees to receive money from the energy efficiency revolving loan program – ARRA federal fund shall enter into an agreement requiring such person to submit a written report to the state corporation commission detailing and accounting for all expenditures and receipts related to the use of the moneys received from the energy efficiency revolving loan program – ARRA federal fund: *And provided further*, That moneys repaid to the energy efficiency revolving loan program shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the energy efficiency revolving loan program – ARRA federal fund: *And provided further*, That, on or before the 10th day of each month, the director of accounts and reports shall transfer from the state general fund to the energy efficiency revolving loan program – ARRA federal fund interest earnings based on: (1) The average daily balance of repaid moneys in the energy efficiency revolving loan program – ARRA federal fund for the preceding month; and (2) the net earnings rate for the pooled money investment portfolio for the preceding month.

Special one-call –	
federal fund (143-00-3477-3477).....	No limit
Gas pipeline safety program –	
federal fund (143-00-3632-3000).....	No limit
One call – federal fund (143-00-3633-3120).....	No limit
Underground natural gas storage –	
federal fund (143-00-3639-3641).....	No limit
Energy community revitalization –	
federal fund (143-00-3656-3656).....	No limit
Energy conservation plan –	
federal fund (000-00-3682-3500).....	No limit
Underground injection control class II –	
federal fund (143-00-3768-3700).....	No limit
Unified carrier registration	
clearing fund (143-00-9062-9100).....	No limit
Energy efficiency conservation	
block grant – federal fund.....	No limit
High efficiency electric	
home rebate – federal fund.....	No limit
Home owner managing	
energy savings – federal fund.....	No limit
Grid resilience BIL formula – federal fund.....	No limit
Credit card clearing fund (143-00-9401-9400).....	No limit
Suspense fund (143-00-9007-9000).....	No limit
Municipal natural gas utility distribution	
grant program ARPA fund (143-00-3756).....	No limit

Provided, That expenditures shall be made from the municipal natural gas utility distribution grant program ARPA fund for providing small municipalities currently being served by a natural gas gathering field to design, construct and install natural gas distribution lines that connect to a natural gas service provider and infrastructure for such lines: *Provided further*, That the above agency shall establish an application

process to award such grants to eligible municipalities: *And provided further*, That the above agency shall expend a partial amount of the grant to eligible municipalities for the completion of a natural gas cost of service and revenue rate requirement study on proposed natural gas distribution lines: *And provided further*, That the municipality shall contract with an external and reputable entity to conduct and complete a natural gas cost of service and revenue rate requirement study that studies the cost of service of such distribution lines, including the cost of the natural gas, natural gas transport, distribution, distribution labor, maintenance and administration of such lines, and the costs of maintaining and upgrading the natural gas distribution lines in the city limits of such municipality: *And provided further*, That such study shall provide the municipality with a natural gas utility rate that recovers actual costs for the maintenance and necessary upgrades of the natural gas distribution lines in the city limits of such municipality: *And provided further*, That such municipality shall implement and charge a rate that recovers the actual costs for the maintenance and necessary upgrades of the natural gas distribution lines in the city limits of such municipality: *And provided further*, That such municipality shall identify and contract with a natural gas service provider for the provision of such natural gas utility: *And provided further*, That, upon completion of such study, implementation of such rate and contract provision of service, the above agency shall expend the remaining amount of the grant to the municipality for the design, construction and installation of such lines and infrastructure.

(b) Expenditures for the fiscal year ending June 30, 2025, by the state corporation commission from the conservation fee fund (143-00-2130-2000) or the abandoned oil and gas well fund (143-00-2143-2100) may be made for the service of independent on-site supervision of well plugging contracts: *Provided*, That all such expenditures from the conservation fee fund or the abandoned oil and gas well fund for the purpose of plugging of abandoned oil and gas wells during fiscal year 2025 shall be subject to the competitive bidding requirements of K.S.A. 75-3739, and amendments thereto, and shall not be exempt from such competitive bidding requirements on the basis of the estimated amount of such purchases.

(c) During the fiscal year ending June 30, 2025, notwithstanding the provisions of any other statute, the chairperson of the state corporation commission, with the approval of the director of the budget, may transfer funds from any special revenue fund or funds of the state corporation commission to any other special revenue fund or funds of the state corporation commission. The chairperson of the state corporation commission shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(d) Expenditures for the fiscal year ending June 30, 2025, by the state corporation commission from the public service regulation fund (143-00-2019-0100) for official hospitality shall not exceed \$2,030.

(e) During the fiscal year ending June 30, 2025, notwithstanding the provisions of K.S.A. 55-164, 66-138 or 66-1,142b, and amendments thereto, or any other statute, all moneys received from civil fines and penalties charged and collected by the state corporation commission under K.S.A. 55-164, 66-138 or 66-1,142b, and amendments thereto, in the conservation fee fund (143-00-2130-2000), the public service regulation fund (143-00-2019-0100) and the motor carrier license fees fund (143-00-2812-5500) shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and deposited in the state treasury and credited to the

state general fund.

(f) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$100,000 from the public service regulation fund (143-00-2019-0100) of the state corporation commission to the state general fund.

(g) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$4,000,000 from the American rescue plan state relief fund (422-00-3756-3502) of the legislative coordinating council, formerly designated as the legislature employment security fund of the legislative coordinating council, to the municipal natural gas utility distribution grant program ARPA fund (143-00-3756).

Sec. 54.

CITIZENS' UTILITY RATEPAYER BOARD

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Utility regulatory fee fund (122-00-2030-2000).....\$1,288,098

(b) During the fiscal year ending June 30, 2025, in addition to other purposes for which expenditures may be made by the citizens' utility ratepayer board from the utility regulatory fee fund (122-00-2030-2000) for fiscal year 2025 for the citizens' utility ratepayer board as authorized by this or other appropriation act of the 2025 regular session of the legislature, notwithstanding the provisions of any other statute to the contrary, if the total expenditures authorized to be expended on contracts for professional services by the citizens' utility ratepayer board by the expenditure limitation prescribed by subsection (a) are not expended or encumbered for fiscal year 2024, then the amount equal to the remaining amount of such expenditure authority for fiscal year 2025 may be expended from the utility regulatory fee fund for fiscal year 2025 pursuant to contracts for professional services and any such expenditure for fiscal year 2025 shall be in addition to any expenditure limitation imposed on the utility regulatory fee fund for fiscal year 2025.

Sec. 55.

DEPARTMENT OF ADMINISTRATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (173-00-1000-0200).....\$38,078

Budget analysis (173-00-1000-0520).....\$12,873

Office of public advocates (173-00-1000-0300).....\$6,628

Licensing verification portal (173-00-1000-0030).....\$7,000,000

Printing plant improvements (173-00-1000-8546).....\$400,000

Security against antisemitism (173-00-1000).....\$500,000

(b) On the effective date of this act, for fiscal year 2024, the secretary of administration is hereby authorized to receive gifts, grants, bequests or donations of money for the benefit of cedar crest: *Provided*, That such gifts, grants, bequests or donations of money shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the friends of cedar crest endowment fund.

Sec. 56.

DEPARTMENT OF ADMINISTRATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Licensing verification portal (173-00-1000-0030).....\$1,524,000

Provided, That any unencumbered balance in the licensing verification portal account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Operating expenditures (173-00-1000-0200).....\$5,087,547

Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025:

Provided, however, That expenditures from this account for official hospitality shall not exceed \$2,000: *Provided further*, That, notwithstanding the provisions of K.S.A. 75-2935, and amendments thereto, or any other statute, in addition to other positions within the department of administration in the unclassified service as prescribed by law, expenditures may be made from the operating expenditures account for three employees in the unclassified service under the Kansas civil service act.

Budget analysis (173-00-1000-0520).....\$2,202,546

Provided, That any unencumbered balance in the budget analysis account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *And provided further*, That expenditures from this account for official hospitality shall not exceed \$1,000.

Office of public advocates (173-00-1000-0300).....\$1,071,165

Provided, That any unencumbered balance in the office of public advocates account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*, That expenditures from this account for official hospitality shall not exceed \$1,000.

KPERS bonds debt service (173-00-1000-0440).....\$88,186,844

Debt service refunding – 2004C (173-00-1000).....\$1,540,000

Any unencumbered balance in the following accounts as of June 30, 2024, are hereby reappropriated for fiscal year 2025: Long-term care ombudsman (173-00-1000-0580), Docking state office building rehabilitation and repair (173-00-1000-8545), security against antisemitism (173-00-1000) and cedar crest living quarters expenses (173-00-1000-0631).

(b) There is appropriated for the above agency from the expanded lottery act revenues fund for the fiscal year ending June 30, 2025, the following:

KPERS bond debt service (173-00-1700-1704).....\$34,563,142

(c) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds or indirect cost recoveries authorized by law shall not exceed the following:

Department of administration

audit services fund (173-00-2819-2819).....No limit

Budget stabilization fund (173-00-1600-1600).....\$0

Federal cash

management fund (173-00-2001-2200).....No limit

State leave payment

reserve fund (173-00-7730-7350).....No limit

Building and ground fund (173-00-2028-2000).....No limit
General fees fund (173-00-2197-2020).....No limit

Provided, That expenditures may be made from the general fees fund for operating expenditures for the division of personnel services, including human resources programs and official hospitality: *Provided further*; That the director of personnel services is hereby authorized to fix, charge and collect fees: *And provided further*; That fees shall be fixed in order to recover all or part of the operating expenses incurred, including official hospitality: *And provided further*; That all fees received, including fees received under the open records act for providing access to or furnishing copies of public records, shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the general fees fund.

Human resource information systems cost
recovery fund (173-00-6103-5700).....No limit
Budget fees fund (173-00-2191-2100).....No limit

Provided, That expenditures may be made from the budget fees fund for operating expenditures for the division of the budget, including training programs, special projects and official hospitality: *Provided further*; That the director of the budget is hereby authorized to fix, charge and collect fees for such training programs: *And provided further*; That fees for such training programs and special projects shall be fixed in order to recover all or part of the operating expenses incurred for such training programs and special projects, including official hospitality: *And provided further*; That all fees received for such training programs and special projects and all fees received by the division of the budget under the open records act for providing access to or furnishing copies of public records shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the budget fees fund.

Purchasing fees fund (173-00-2017-2130).....No limit

Provided, That expenditures may be made from the purchasing fees fund for operating expenditures of the division of purchases, including training seminars and official hospitality: *Provided further*; That the director of purchases is hereby authorized to fix, charge and collect fees for operating expenditures incurred to reproduce and disseminate purchasing information, administer vendor applications, administer state contracts and conduct training seminars, including official hospitality: *And provided further*; That such fees shall be fixed in order to recover all or part of such operating expenses: *And provided further*; That all fees received for such operating expenses shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the purchasing fees fund.

Architectural services
fee fund (173-00-2075-2110).....No limit

Provided, That expenditures may be made from the architectural services fee fund for operating expenditures for distribution of architectural information: *Provided further*; That the director of facilities management is hereby authorized to fix, charge and collect fees for reproduction and distribution of architectural information: *And provided further*; That such fees shall be fixed in order to recover all or part of the operating expenses incurred for reproducing and distributing architectural information: *And provided further*; That all fees received for such reproduction and distribution of architectural

information shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the architectural services fee fund.

Budget equipment

conversion fund (173-00-2434-2090).....No limit

Conversion of materials and

equipment fund (173-00-2408-2030).....No limit

Architectural services equipment

conversion fund (173-00-2401-2170).....No limit

Property contingency fund (173-00-2640-2060).....No limit

Flood control emergency –

federal fund (173-00-3024-3020).....No limit

INK special revenue fund (173-00-2764-2702).....No limit

State buildings

operating fund (173-00-6148-4100).....No limit

Provided, That the secretary of administration is hereby authorized to fix, charge and collect a real estate property leasing services fee at a reasonable rate per square foot of space leased by state agencies as approved by the secretary of administration under K.S.A. 75-3765, and amendments thereto, to recover the costs incurred by the department of administration in providing services to state agencies relating to leases of real property: *Provided further*, That each state agency that is party to a lease of real property that is approved by the secretary of administration under K.S.A. 75-3765, and amendments thereto, shall remit to the secretary of administration the real estate property leasing services fee upon receipt of the billing therefor: *And provided further*, That all moneys received for real estate property leasing services fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the state buildings operating fund or the building and ground fund (173-00-2028-2000), as determined and directed by the secretary of administration: *And provided further*, That the net proceeds from the sale of all or any part of the Topeka state hospital property, as defined by K.S.A. 75-37,123(a), and amendments thereto, shall be deposited in the state treasury and credited to the state buildings operating fund or the building and ground fund, as determined and directed by the secretary of administration: *And provided further*, That the secretary of administration is hereby authorized to fix, charge and collect a surcharge against all state agency leased square footage in Shawnee county, including both state-owned and privately owned buildings: *And provided further*, That all moneys received for such surcharge shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the state buildings operating fund or the building and ground fund, as determined and directed by the secretary of administration.

Accounting services

recovery fund (173-00-6105-4010).....No limit

Provided, That expenditures may be made from the accounting services recovery fund for the operating expenditures, including official hospitality, of the department of administration: *Provided further*, That the secretary of administration is hereby authorized to fix, charge and collect fees for services or sales provided by the department of administration that are not specifically authorized by any other statute:

And provided further, That all fees received for such services or sales shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the accounting services recovery fund.

Architectural services

recovery fund (173-00-6151-5500).....No limit

Provided, That expenditures may be made from the architectural services recovery fund for operating expenditures for the division of facilities management: *Provided further,* That the director of facilities management is hereby authorized to fix, charge and collect fees for services provided to other state agencies not directly related to the construction of a capital improvement project: *And provided further,* That all fees received for all such services shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the architectural services recovery fund.

Motor pool service fund (173-00-6109-4020).....No limit

Intragovernmental printing

service fund (173-00-6165-9800).....No limit

Intragovernmental printing service depreciation

reserve fund (173-00-6167-9810).....No limit

Municipal accounting and training services

recovery fund (173-00-2033-1850).....No limit

Provided, That expenditures may be made from the municipal accounting and training services recovery fund to provide general ledger, payroll reporting, utilities billing, data processing, and accounting services to municipalities and to provide training programs conducted for municipal government personnel, including official hospitality: *Provided further,* That the director of accounts and reports is hereby authorized to fix, charge and collect fees for such services and programs: *And provided further,* That such fees shall be fixed to cover all or part of the operating expenditures incurred in providing such services and programs, including official hospitality: *And provided further,* That all fees received for such services and programs, including official hospitality, shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the municipal accounting and training services recovery fund.

Canceled warrants

payment fund (173-00-2645-2070).....No limit

State emergency fund (173-00-2581-2150).....No limit

Bid and contract

deposit fund (173-00-7609-7060).....No limit

Federal withholding tax

clearing fund (173-00-7701-7080).....No limit

Financial management system

development fund (173-00-6135-6130).....No limit

Provided, That the secretary of administration may establish fees and make special assessments in order to finance the costs of developing the financial management system: *Provided further,* That all moneys received for such fees and special assessments shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the financial management system development fund.

State gaming revenues fund (173-00-9011-9100).....	No limit
Financial management system development fund – on budget (173-00-2689-2689).....	No limit
Construction defects recovery fund (173-00-2632-2615).....	No limit
Facilities conservation improvement fund (173-00-8745-4912).....	No limit
State revolving fund services fee fund (173-00-2038-2700).....	No limit
Conversion of materials and equipment – recycling program fund (173-00-2435-2031).....	No limit
Curtis office building maintenance reserve fund (173-00-2010-2190).....	No limit
Equipment lease purchase program administration clearing fund (173-00-8701-8000).....	No limit
Suspense fund (173-00-9075-9220).....	No limit
Electronic funds transfer suspense fund (173-00-9175-9490).....	No limit
Surplus property program fund – on budget (173-00-2323-2300).....	No limit
Surplus property program fund – off budget (173-00-6150-6150).....	No limit
Older Americans act title IIIB long-term care ombudsman federal fund (173-00-3287-3287).....	No limit
Older Americans act title VII long-term care ombudsman federal fund (173-00-3358-3140).....	No limit
Long-term care ombudsman gift and grant fund (173-00-7258-7280).....	No limit
CRRSA 2021 LTC ombudsman fund (173-00-3680).....	No limit
Title XIX – long-term care ombudsman medical assistance program federal fund (173-00-3414-3414).....	No limit
Wireless enhanced 911 grant fund (173-00-2577-2570).....	No limit
Bioscience development fund (173-00-2765-2703).....	No limit
Dwight D Eisenhower statue fund (173-00-7243-7243).....	No limit
Digital imaging program fund (173-00-6121-6121).....	No limit
<i>Provided</i> , That expenditures may be made from the digital imaging program fund for grants to state agencies for digital document imaging projects.	
Preventive healthcare program fund (173-00-2556-2550).....	No limit
Cafeteria benefits fund (173-00-7720-7723).....	No limit
State workers compensation	

self-insurance fund (173-00-6170-6170).....No limit
Provided, That expenditures from the state workers compensation self-insurance fund for the fiscal year ending June 30, 2025, for salaries and wages and other operating expenditures shall not exceed \$5,344,832.

Dependent care assistance
program fund (173-00-7740-7799).....No limit
Provided, That expenditures from the dependent care assistance program fund for the fiscal year ending June 30, 2025, for salaries and wages and other operating expenditures shall not exceed \$160,000.

Non-state employer group
benefit fund (173-00-7707-7710).....No limit
Health benefits administration clearing fund –
remit admin service org (173-00-7746-7746).....No limit
Provided, That expenditures from the health benefits administration clearing fund – remit admin service org for the fiscal year ending June 30, 2025, for salaries and wages and other operating expenditures shall not exceed \$7,465,000.

Health insurance premium
reserve fund (173-00-7350-7350).....No limit

Coronavirus relief fund (173-00-3753).....No limit

Kansas suffragist
memorial fund (173-00-7245-7245).....No limit
Kansas gold star families
memorial fund (173-00-7244-7244).....No limit

Friends of cedar crest endowment fund.....\$0
Provided, That on or before the 10th day of each month commencing on July 1, 2024, during fiscal year 2025, the director of accounts and reports shall transfer from the state general fund to the friends of cedar crest endowment fund interest earnings based on: (1) The average daily balance of moneys in the friends of cedar crest endowment fund for the preceding month; and (2) the net earnings rate of the pooled money investment portfolio for the preceding month.

1st Kansas (colored) voluntary infantry regiment mural fund.....No limit
Ad astra sculpture fund.....No limit

(d) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for the above agency for fiscal year 2025 by this or other appropriation act of the 2025 regular session of the legislature, expenditures may be made by the above agency from the state general fund or from any special revenue fund or funds for fiscal year 2025, for the secretary of administration, as part of the system of payroll accounting formulated under K.S.A. 75-5501, and amendments thereto, to establish a payroll deduction plan, for the purpose of allowing insurers, who are authorized to do business in the state of Kansas, to offer to state employees accident, disability, specified disease and hospital indemnity products, which may be purchased by such employees: *Provided, however*; That any such insurer and indemnity product shall be approved by the Kansas state employees health care commission prior to the establishment of such payroll deduction: *Provided*, That upon notification of an employing agency's receipt of written authorization by any state

employee, the director of accounts and reports shall make periodic deductions of amounts as specified in such authorization from the salary or wages of such state employee for the purpose of purchasing such indemnity products: *Provided further*; That, subject to the approval of the secretary of administration, the director of accounts and reports may prescribe procedures, limitations and conditions for making payroll deductions pursuant to this section.

(e) On July 1, 2024, the director of accounts and reports shall transfer \$210,000 from the state highway fund (276-00-4100-4100) of the department of transportation to the state general fund for the purpose of reimbursing the state general fund for the cost of providing purchasing services to the department of transportation.

(f) During the fiscal year ending June 30, 2025, the secretary of administration is hereby authorized to approve refinancing of equipment being financed by state agencies through the department's equipment financing program. Such refinancing project is hereby approved for the purposes of K.S.A. 74-8905(b), and amendments thereto.

(g) In addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated in any capital improvement account of any special revenue fund or funds or in any capital improvement account of the state general fund for the above agency for fiscal year 2025 by this or other appropriation act of the 2025 regular session of the legislature, expenditures may be made by the above agency from any such capital improvement account of any special revenue fund or funds or any such capital improvement account of the state general fund for fiscal year 2025 for the purpose of making emergency repairs to any facility that is under the charge, care, management or control of the department of administration as provided by law: *Provided*, That the secretary of administration shall make a full report on such repairs and expenditures to the director of the budget and the director of legislative research.

(h) (1) On July 1, 2024, the director of accounts and reports shall record a debit to the state treasurer's receivables for the state economic development initiatives fund and shall record a corresponding credit to the state economic development initiatives fund in an amount certified by the director of the budget that shall be equal to 75% of the amount estimated by the director of the budget to be transferred and credited to the state economic development initiatives fund during the fiscal year ending June 30, 2025, except that such amount shall be proportionally adjusted during fiscal year 2025 with respect to any change in the moneys to be transferred and credited to the state economic development initiatives fund during fiscal year 2025. All moneys transferred and credited to the state economic development initiatives fund during fiscal year 2025 shall reduce the amount debited and credited to the state economic development initiatives fund under this subsection.

(2) On June 30, 2025, the director of accounts and reports shall adjust the amounts debited and credited to the state treasurer's receivables and to the state economic development initiatives fund pursuant to this subsection, to reflect all moneys actually transferred and credited to the state economic development initiatives fund during fiscal year 2025.

(3) The director of accounts and reports shall notify the state treasurer of all amounts debited and credited to the state economic development initiatives fund pursuant to this subsection and all reductions and adjustments thereto made pursuant to this subsection. The state treasurer shall enter all such amounts debited and credited and shall make reductions and adjustments thereto on the books and records kept and

maintained for the state economic development initiatives fund by the state treasurer in accordance with the notice thereof.

(i) (1) On July 1, 2024, the director of accounts and reports shall record a debit to the state treasurer's receivables for the correctional institutions building fund and shall record a corresponding credit to the correctional institutions building fund in an amount certified by the director of the budget that shall be equal to 80% of the amount estimated by the director of the budget to be transferred and credited to the correctional institutions building fund during the fiscal year ending June 30, 2025, except that such amount shall be proportionally adjusted during fiscal year 2025 with respect to any change in the moneys to be transferred and credited to the correctional institutions building fund during fiscal year 2025. All moneys transferred and credited to the correctional institutions building fund during fiscal year 2025 shall reduce the amount debited and credited to the correctional institutions building fund under this subsection.

(2) On June 30, 2025, the director of accounts and reports shall adjust the amounts debited and credited to the state treasurer's receivables and to the correctional institutions building fund pursuant to this subsection, to reflect all moneys actually transferred and credited to the correctional institutions building fund during fiscal year 2025.

(3) The director of accounts and reports shall notify the state treasurer of all amounts debited and credited to the correctional institutions building fund pursuant to this subsection and all reductions and adjustments thereto made pursuant to this subsection. The state treasurer shall enter all such amounts debited and credited and shall make reductions and adjustments thereto on the books and records kept and maintained for the correctional institutions building fund by the state treasurer in accordance with the notice thereof.

(j) During the fiscal year ending June 30, 2025, the secretary of administration, with the approval of the director of the budget, may transfer any part of any item of appropriation for the fiscal year ending June 30, 2025, from the state general fund for the department of administration to another item of appropriation for fiscal year 2025 from the state general fund for the department of administration. The secretary of administration shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(k) There is appropriated for the above agency from the state institutions building fund for the fiscal year ending June 30, 2025, the following:

SIBF – state

building insurance (173-00-8100-8920).....\$575,000

Provided, That, notwithstanding the provisions of K.S.A. 76-6b05, and amendments thereto, expenditures may be made by the above agency from the SIBF – state building insurance account of the state institutions building fund for state building insurance premiums.

(l) There is appropriated for the above agency from the correctional institutions building fund for the fiscal year ending June 30, 2025, the following:

CIBF – state

building insurance (173-00-8600-8930).....\$675,000

Provided, That, notwithstanding the provisions of K.S.A. 76-6b09, and amendments thereto, expenditures may be made by the above agency from the CIBF – state building insurance account of the correctional institutions building fund for state building

insurance premiums.

(m) On July 1, 2024, or as soon thereafter as moneys are available during the fiscal year ending June 30, 2025, the director of accounts and reports shall transfer an amount or amounts from the appropriate federal fund or funds of the Kansas department for aging and disability services to the older Americans act title IIIB long-term care ombudsman federal fund (173-00-3287-3287) of the department of administration: *Provided*, That the aggregate of such amount or amounts transferred during fiscal year 2025 shall be equal to and shall not exceed the older Americans act title VII: ombudsman award and 4.38% of the Kansas older Americans act title III: part B supportive services award.

(n) (1) (A) Prior to August 15, 2024, the state board of regents shall determine and certify to the director of the budget each of the specific amounts from the amounts appropriated from the state general fund or from the moneys appropriated and available in the special revenue funds for each of the regents agencies to be transferred to and debited to the 27th payroll adjustment account of the state general fund by the director of accounts and reports pursuant to this subsection: *Provided*, That the aggregate of all such amounts certified to the director of the budget shall be an amount that is equal to or more than \$1,184,054. The certification by the state board of regents shall specify the amount in each account of the state general fund or in each special revenue fund, or account thereof, that is designated by the state board of regents pursuant to this subsection for each of the regents agencies to be transferred to and debited to the 27th payroll adjustment account in the state general fund by the director of accounts and reports pursuant to this subsection. At the same time as such certification is transmitted to the director of the budget, the state board of regents shall transmit a copy of such certification to the director of legislative research.

(B) The director of the budget shall review each such certification from the state board of regents and shall certify a copy of each such certification from the state board of regents to the director of accounts and reports. At the same time as such certification is transmitted to the director of accounts and reports, the director of the budget shall transmit a copy of each such certification to the director of legislative research.

(C) On August 15, 2024, in accordance with the certification by the director of the budget that is submitted to the director of accounts and reports under this subsection, the appropriation for fiscal year 2025 for each account of the state general fund, state economic development initiatives fund, state water plan fund and children's initiatives fund that is appropriated or reappropriated for the fiscal year ending June 30, 2025, by this or other appropriation act of the 2025 regular session of the legislature is hereby respectively lapsed by the amount equal to the amount certified under this subsection.

(2) In determining the amounts to be certified to the director of accounts and reports in accordance with this subsection, the director of the budget and the state board of regents shall consider any changed circumstances and unanticipated reductions in expenditures or unanticipated and required expenditures by the regents agencies for fiscal year 2025.

(3) As used in this subsection, "regents agency" means the state board of regents, Fort Hays state university, Kansas state university, Kansas state university extension systems and agriculture research programs, Kansas state university veterinary medical center, Emporia state university, Pittsburg state university, the university of Kansas, the university of Kansas medical center and Wichita state university.

- (4) The provisions of this subsection shall not apply to:
- (A) Any money held in trust in a trust fund or held in trust in any other special revenue fund or funds of any regents agency;
 - (B) any moneys received from any agency or authority of the federal government or from any other federal source, other than any such federal moneys that are credited to or may be received and credited to special revenue funds of a regents agency and that are determined by the state board of regents to be federal moneys that may be transferred to and debited to the 27th payroll adjustment account of the state general fund by the director of accounts and reports pursuant to this subsection;
 - (C) any account of the Kansas educational building fund; or
 - (D) any fund of any regents agency in the state treasury, as determined by the director of the budget, that would experience financial or administrative difficulties as a result of executing the provisions of this subsection, including, but not limited to, cash-flow problems, the inability to meet ordinary expenditure obligations, or any conflicts with prevailing contracts, compacts or other provisions of law.
- (5) Each amount transferred from any special revenue fund of any regents agency to the state general fund pursuant to this subsection is transferred to reimburse the state general fund for accounting, auditing, budgeting, legal, payroll, personnel and purchasing services and any other governmental services that are performed on behalf of the regents agency involved by other state agencies that receive appropriations from the state general fund to provide such services.
- (o) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for the above agency for fiscal year 2025 by this or other appropriation act of the 2025 regular session of the legislature, expenditures may be made by the above agency from the state general fund or from any special revenue fund or funds for fiscal year 2025, for the secretary of administration to fix, charge and collect fees for architectural, engineering and management services provided for capital improvement projects of the state board of regents or any state educational institution, as defined by K.S.A. 76-711, and amendments thereto, for which the department of administration provides such services and which are financed in whole or in part by gifts, bequests or donations made by one or more private individuals or other private entities: *Provided*, That such fees for such services are hereby authorized to be fixed, charged and collected in accordance with the provisions of K.S.A. 75-1269, and amendments thereto, notwithstanding any provisions of K.S.A. 75-1269, and amendments thereto, to the contrary: *Provided further*, That all such fees received shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the architectural services recovery fund.
- (p) (1) On July 1, 2024, the director of accounts and reports shall record a debit to the state treasurer's receivables for the expanded lottery act revenues fund and shall record a corresponding credit to the expanded lottery act revenues fund in an amount certified by the director of the budget that shall be equal to the amount estimated by the director of the budget to be transferred and credited to the expanded lottery act revenues fund during the fiscal year ending June 30, 2025, except that such amount shall be proportionally adjusted during fiscal year 2025 with respect to any change in the moneys to be transferred and credited to the expanded lottery act revenues fund during

fiscal year 2025. All moneys transferred and credited to the expanded lottery act revenues fund during fiscal year 2025 shall reduce the amount debited and credited to the expanded lottery act revenues fund under this subsection.

(2) On June 30, 2025, the director of accounts and reports shall adjust the amounts debited and credited to the state treasurer's receivables and to the expanded lottery act revenues fund pursuant to this subsection, to reflect all moneys actually transferred and credited to the expanded lottery act revenues fund during fiscal year 2025.

(3) The director of accounts and reports shall notify the state treasurer of all amounts debited and credited to the expanded lottery act revenues fund pursuant to this subsection and all reductions and adjustments thereto made pursuant to this subsection. The state treasurer shall enter all such amounts debited and credited and shall make reductions and adjustments thereto on the books and records kept and maintained for the expanded lottery act revenues fund by the state treasurer in accordance with the notice thereof.

(q) (1) On July 1, 2024, the director of accounts and reports shall record a debit to the state treasurer's receivables for the children's initiatives fund and shall record a corresponding credit to the children's initiatives fund in an amount certified by the director of the budget that shall be equal to 50% of the amount estimated by the director of the budget to be transferred and credited to the children's initiatives fund during the fiscal year ending June 30, 2025, except that such amount shall be proportionally adjusted during fiscal year 2025 with respect to any change in the moneys to be transferred and credited to the children's initiatives fund during fiscal year 2025. Among other appropriate factors, the director of the budget shall take into consideration the estimated and actual receipts and interest earnings of the Kansas endowment for youth fund for fiscal year 2025 and fiscal year 2025 in determining the amount to be certified under this subsection. All moneys transferred and credited to the children's initiatives fund during fiscal year 2025 shall reduce the amount debited and credited to the children's initiatives fund under this subsection.

(2) On June 30, 2025, the director of accounts and reports shall adjust the amounts debited and credited to the state treasurer's receivables and to the children's initiatives fund pursuant to this subsection to reflect all moneys actually transferred and credited to the children's initiatives fund during fiscal year 2025.

(3) The director of accounts and reports shall notify the state treasurer of all amounts debited and credited to the children's initiatives fund pursuant to this subsection and all reductions and adjustments thereto made pursuant to this subsection. The state treasurer shall enter all such amounts debited and credited and shall make reductions and adjustments thereto on the books and records kept and maintained for the children's initiatives fund by the state treasurer in accordance with the notice thereof.

(4) The reductions and adjustments prescribed to be made by the director of accounts and reports and the state treasurer pursuant to this subsection for the children's initiatives fund to account for moneys actually received that are to be transferred and credited to the children's initiatives fund shall be made after the reductions and adjustments prescribed to be made by the director of accounts and reports and the state treasurer pursuant to subsection (r) for the Kansas endowment for youth fund to account for moneys actually received that are to be deposited in the state treasury and credited to the Kansas endowment for youth fund.

(r) (1) On July 1, 2024, the director of accounts and reports shall record a debit to the state treasurer's receivables for the Kansas endowment for youth fund and shall record a corresponding credit to the Kansas endowment for youth fund in an amount certified by the director of the budget that shall be equal to 75% of the amount approved for expenditure by the children's cabinet during the fiscal year ending June 30, 2025, as certified by the director of the budget. All moneys received and credited to the Kansas endowment for youth fund during fiscal year 2025 shall reduce the amount debited and credited to the Kansas endowment for youth fund under this subsection.

(2) On June 30, 2025, the director of accounts and reports shall adjust the amounts debited and credited to the state treasurer's receivables and to the Kansas endowment for youth fund pursuant to this subsection to reflect all moneys actually transferred and credited to the Kansas endowment for youth fund during fiscal year 2025.

(3) The director of accounts and reports shall notify the state treasurer of all amounts debited and credited to the Kansas endowment for youth fund pursuant to this subsection and all reductions and adjustments thereto made pursuant to this subsection. The state treasurer shall enter all such amounts debited and credited and shall make reductions and adjustments thereto on the books and records kept and maintained for the Kansas endowment for youth fund by the state treasurer in accordance with the notice thereof.

(4) The reductions and adjustments prescribed to be made by the director of accounts and reports and the state treasurer pursuant to this subsection for the Kansas endowment for youth fund to account for moneys actually received that are to be deposited in the state treasury and credited to the Kansas endowment for youth fund shall be made before the reductions and adjustments prescribed to be made by the director of accounts and reports and the state treasurer pursuant to subsection (q) for the children's initiatives fund to account for moneys actually received that are to be transferred and credited to the children's initiatives fund.

(s) On July 1, 2024, for fiscal year 2025, the secretary of administration is hereby authorized to receive gifts, grants, bequests or donations of money for the benefit of cedar crest: *Provided*, That such gifts, grants, bequests or donations of money shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the friends of cedar crest endowment fund.

(t) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for the above agency for fiscal year 2025 by this or other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by the above agency from the state general fund or from any special revenue fund or funds for fiscal year 2025, to review authorization for friends of cedar crest association to enter into an agreement with a local community not-for-profit foundation and to receive, administer and invest any moneys donated, bequeathed, granted, awarded or contributed from any private or public source, including the moneys in the friends of cedar crest endowment fund, outside the state treasury for the general benefit of cedar crest: *Provided*, That consideration shall be made for interest earned thereon, to be deposited, administered and disbursed by such local community foundation to the friends of cedar crest association for the general benefit of cedar crest: *Provided further*, That on or before January 13, 2025, the above agency shall submit a report to the house of representatives committee on

appropriations and the senate committee on ways and means on the agency's findings.

(u) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for the above agency for fiscal year 2025 by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from the state general fund or from any special revenue fund or funds for fiscal year 2025 to direct the governor's residence advisory commission to hire a local design consultant to review the cedar crest property and review proposals to expand the governor's residence to provide disability access and other enhancements recommended by such local design consultant: *Provided*, That the first vice president of the friends of cedar crest association shall be a member of the governor's residence advisory commission for this purpose: *Provided further*, That expenditures for such hiring of a local design consultant and the development of the governor's residence expansion plans shall not exceed \$200,000: *And provided further*, That the governor's residence advisory commission shall submit a report on the progress of such expansion plans to the joint committee on state building construction, the house of representatives committee on appropriations and the senate committee on ways and means before February 1, 2025.

Sec. 57.

OFFICE OF INFORMATION
TECHNOLOGY SERVICES

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Rehabilitation and repair (335-00-1000-0050).....\$4,250,000

Provided, That any unencumbered balance in the rehabilitation and repair account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Kansas information security office (335-00-1000-0060).....\$7,252,809

Provided, That any unencumbered balance in the Kansas information security office account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Vendor contract (335-00-1000-0070).....\$2,500,000

Provided, That any unencumbered balance in the vendor contract account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Information technology fund (335-00-6110-4030).....No limit

Provided, That expenditures from the information technology fund for official hospitality shall not exceed \$1,000: *Provided further*, That any moneys collected from a fee increase for information services recommended by the governor shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the information technology fund.

Information technology
reserve fund (335-00-6147-4080).....No limit

Public safety broadband
services fund (335-00-2125-2125).....No limit

GIS contracting services fund (335-00-2163-2163).....	No limit
GIS contracting services fund (335-00-6009-6009).....	No limit
State and local implementation grant – federal fund (335-00-3576-3576).....	No limit
Coronavirus relief fund (335-00-3753-3772).....	No limit
American rescue plan state relief fund (335-00-3756-3536).....	No limit

Sec. 58.

OFFICE OF ADMINISTRATIVE HEARINGS

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Administrative hearings office fund (178-00-2582).....	No limit
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Provided, That expenditures from the administrative hearings office fund for official hospitality shall not exceed \$50.
Sec. 59.

STATE BOARD OF TAX APPEALS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (562-00-1000-0103).....	\$255,007
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(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2024, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

American rescue plan – state fiscal relief – federal fund (562-00-3756).....	No limit
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Sec. 60.

STATE BOARD OF TAX APPEALS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (562-00-1000-0103).....	\$1,197,834
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Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Duplicating fees fund (562-00-2219-2200).....	No limit
BOTA filing fee fund (562-00-2240-2240).....	\$1,034,144
American rescue plan – state fiscal relief – federal fund (562-00-3756).....	No limit

Sec. 61.

DEPARTMENT OF REVENUE

(a) There is appropriated for the above agency from the state general fund for the

fiscal year ending June 30, 2024, the following:

Operating expenditures (565-00-1000-0303).....\$127,935

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2024, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

American rescue plan – state fiscal

relief – federal fund (565-00-3756).....No limit

(c) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 73(b) of chapter 82 of the 2023 Session Laws of Kansas on the division of vehicles operating fund (565-00-2089-2020) of the department of revenue is hereby increased from \$51,998,988 to \$53,729,692.

Sec. 62.

DEPARTMENT OF REVENUE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (565-00-1000-0303).....\$16,769,283

Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2025 is hereby reappropriated for fiscal year 2025: *Provided, however*, That expenditures from this account for official hospitality shall not exceed \$1,500.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Sand royalty fund (565-00-2087-2010).....No limit

Division of vehicles

operating fund (565-00-2089-2020).....\$54,483,242

Provided, That all receipts collected under authority of K.S.A. 74-2012, and amendments thereto, shall be credited to the division of vehicles operating fund:

Provided further, That any expenditure from the division of vehicles operating fund of the department of revenue to reimburse the audit services fund (540-00-9204-9000) of the division of post audit for a financial-compliance audit in an amount certified by the legislative post auditor shall be in addition to any expenditure limitation imposed on the division of vehicles operating fund for the fiscal year ending June 30, 2025: *And provided further*, That, notwithstanding the provisions of K.S.A. 68-416, and amendments thereto, or any other statute, expenditures may be made from this fund for the administration and operation of the department of revenue.

Vehicle dealers and manufacturers

fee fund (565-00-2189-2030).....No limit

Kansas qualified agricultural ethyl alcohol

producer incentive fund (565-00-2215).....No limit

Division of vehicles

modernization fund (565-00-2390-2390).....No limit

Kansas retail dealer

incentive fund (565-00-2387-2380).....No limit

Conversion of materials and

equipment fund (565-00-2417-2050).....	No limit
Forfeited property fee fund (565-00-2428-2200).....	No limit
Setoff services revenue fund (565-00-2617-2080).....	No limit
Publications fee fund (565-00-2663-2090).....	No limit
Child support enforcement contractual agreement fund (565-00-2683-2110).....	No limit
County treasurers' vehicle licensing fee fund (565-00-2687-2120).....	No limit
Tax amnesty recovery fund (565-00-2462-2462).....	No limit
Reappraisal reimbursement fund (565-00-2693-2130).....	No limit
<i>Provided, That all moneys received for the costs incurred for conducting appraisals for any county shall be deposited in the state treasury and credited to the reappraisal reimbursement fund: Provided further, That expenditures may be made from this fund for the purpose of conducting appraisals pursuant to orders of the state board of tax appeals under K.S.A. 79-1479, and amendments thereto.</i>	
Special training fund (565-00-2016-2000).....	No limit
<i>Provided, That expenditures may be made from the special training fund for operating expenditures, including official hospitality, incurred for conferences, training seminars, workshops and examinations: Provided further, That the secretary of revenue is hereby authorized to fix, charge and collect fees for conferences, training seminars, workshops and examinations sponsored or cosponsored by the department of revenue: And provided further, That such fees shall be fixed in order to recover all or part of the operating expenditures incurred for such conferences, training seminars, workshops and examinations or for qualifying applicants for such conferences, training seminars, workshops and examinations: And provided further, That all fees received for conferences, training seminars, workshops and examinations shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the special training fund.</i>	
Recovery fund for enforcement actions and attorney fees (565-00-2021-2060).....	No limit
Commercial vehicle information systems/network federal fund (565-00-3244-3244).....	No limit
Highway planning construction federal fund (565-00-3333-3333).....	No limit
State and community highway safety fund (565-00-3815-3815).....	No limit
Microfilming fund (565-00-2281-2270).....	No limit
<i>Provided, That expenditures may be made from the microfilming fund to operate and maintain a microfilming activity to sell microfilming services to other state agencies: Provided further, That all moneys received for such services shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the microfilming fund.</i>	
Miscellaneous trust bonds fund (565-00-7556-5180).....	No limit
Liquor excise tax guarantee bond fund (565-00-7604-5190).....	No limit

Non-resident contractors cash	
bond fund (565-00-7605-5200).....	No limit
Bond guaranty fund (565-00-7606-5210).....	No limit
Interstate motor fuel user cash	
bond fund (565-00-7616-5220).....	No limit
Motor fuel distributor cash	
bond fund (565-00-7617-5230).....	No limit
Special county mineral production	
tax fund (565-00-7668-5280).....	No limit
County drug tax fund (565-00-7680-5310).....	No limit
Escheat proceeds	
suspense fund (565-00-7753-5290).....	No limit
Privilege tax refund fund (565-00-9031-9300).....	No limit
Suspense fund (565-00-9032-9310).....	No limit
Cigarette tax refund fund (565-00-9033-9330).....	No limit
Motor-vehicle fuel tax	
refund fund (565-00-9035-9350).....	No limit
Cereal malt beverage tax	
refund fund (565-00-9036-9360).....	No limit
Income tax refund fund (565-00-9038-9370).....	No limit
Sales tax refund fund (565-00-9039-9380).....	No limit
Compensating tax	
refund fund (565-00-9040-9390).....	No limit
Alcoholic liquor tax	
refund fund (565-00-9041-9400).....	No limit
Cigarette/tobacco products	
regulation fund (565-00-2294-2190).....	No limit
Motor carrier tax	
refund fund (565-00-9042-9410).....	No limit
Car company tax fund (565-00-9043-9420).....	No limit
Protested motor carrier	
taxes fund (565-00-9044-9430).....	No limit
Tobacco products	
refund fund (565-00-9045-9440).....	No limit
Transient guest tax refund fund (established by	
K.S.A. 12-1694a) (565-00-9066-9450).....	No limit
Interstate motor fuel taxes	
clearing fund (565-00-9070-9710).....	No limit
Motor carrier permits escrow	
clearing fund (565-00-7581-5400).....	No limit
Transient guest tax refund fund (established by	
K.S.A. 12-16,100) (565-00-9074-9480).....	No limit
Interstate motor fuel taxes	
refund fund (565-00-9069-9010).....	No limit
Interfund clearing fund (565-00-9096-9510).....	No limit
Local alcoholic liquor	
clearing fund (565-00-9100-9700).....	No limit

International registration plan distribution	
clearing fund (565-00-9103-9520).....	No limit
Rental motor vehicle excise tax	
refund fund (565-00-9106-9730).....	No limit
International fuel tax agreement	
clearing fund (565-00-9072-9015).....	No limit
Mineral production tax	
refund fund (565-00-9121-9540).....	No limit
Special fuels tax refund fund (565-00-9122-9550).....	No limit
LP-gas motor fuels	
refund fund (565-00-9123-9560).....	No limit
Local alcoholic liquor	
refund fund (565-00-9124-9570).....	No limit
Sales tax clearing fund (565-00-9148-9580).....	No limit
Rental motor vehicle excise tax	
clearing fund (565-00-9187-9640).....	No limit
VIPS/CAMA technology	
hardware fund (565-00-2244-2170).....	No limit
<i>Provided, That, notwithstanding the provisions of K.S.A. 74-2021, and amendments thereto, or of any other statute, expenditures may be made from the VIPS/CAMA technology hardware fund for the purposes of upgrading the VIPS/CAMA computer hardware and software for the state or for the counties and for administration and operation of the department of revenue.</i>	
County and city retailers sales tax clearing fund – county	
and city sales tax (565-00-9190-9610).....	No limit
City and county compensating use tax	
clearing fund (565-00-9191-9620).....	No limit
County and city transient guest tax	
clearing fund (565-00-9192-9630).....	No limit
Automated tax systems fund (565-00-2265-2265).....	No limit
Dyed diesel fuel fee fund (565-00-2286-2280).....	No limit
Electronic databases fee fund (565-00-2287-2180).....	No limit
<i>Provided, That, notwithstanding the provisions of K.S.A. 74-2022, and amendments thereto, or any other statute, expenditures may be made from the electronic databases fee fund for the purposes of operating expenditures, including expenditures for capital outlay; of operating, maintaining or improving the vehicle information processing system (VIPS), the Kansas computer assisted mass appraisal system (CAMA) and other electronic database systems of the department of revenue, including the costs incurred to provide access to or to furnish copies of public records in such database systems and for the administration and operation of the department of revenue.</i>	
Photo fee fund (565-00-2084-2140).....	No limit
<i>Provided, That, notwithstanding the provisions of K.S.A. 8-299, and amendments thereto, or any other statute, expenditures may be made from the photo fee fund for administration and operation of the driver license program and related support operations in the division of administration of the department of revenue, including costs of administering the provisions of K.S.A. 8-240, 8-243, 8-267, 8-1324 and 8-1325, and amendments thereto, relating to drivers licenses, instruction permits and</i>	

identification cards.

Estate tax abatement
 refund fund (565-00-9082-9501).....No limit

Distinctive license plate fund (565-00-2232-2230).....No limit

Repossessed certificates of title
 fee fund (565-00-2015-2070).....No limit

Hazmat fee fund (565-00-2365-2300).....No limit

Intra-governmental
 service fund (565-00-6132-6101).....No limit

Community improvement district sales tax
 administration fund (565-00-7675-5300).....No limit

Community improvement district sales tax
 refund fund (565-00-9049-9455).....No limit

Community improvement district sales tax
 clearing fund (565-00-9189-9655).....No limit

Drivers license first responders indicator
 federal fund (565-00-3179-3179).....No limit

Enforcing underage drinking
 federal fund (565-00-3219-3219).....No limit

FDA tobacco program
 federal fund (565-00-3330-3330).....No limit

Commercial vehicle administrative
 system fund (565-00-2098-2098).....No limit

State charitable gaming
 regulation fund (565-00-2381-2385).....No limit

Charitable gaming
 refund fund (565-00-9001-9001).....No limit

Commercial driver's license drive test
 fee fund (565-00-2816-2816).....No limit

MSA compliance fund (565-00-2274-2274).....No limit

Alcoholic beverage control
 modernization fund (565-00-2299-2299).....No limit

Native American veterans' income
 tax refund fund (565-00-9019-9019).....No limit

Fleet rental vehicle
 administration fund (565-00-2799-2799).....No limit

Fleet rental vehicle clearing fund (565-00-9089-9089).....No limit

Taxpayer notification costs fund (565-00-2852-2852).....No limit

Kansas historic site fund (565-00-2872-2872).....No limit

Gage park improvement authority
 sales tax fund (565-00-2874-2874).....No limit

Commercial driver
 education fund (565-00-2876-2876).....No limit

American rescue plan – state fiscal
 relief – federal fund (565-00-3756).....No limit

(c) On July 1, 2024, October 1, 2024, January 1, 2025, and April 1, 2025, the director of accounts and reports shall transfer \$13,307,946 from the state highway fund

(276-00-4100-4100) of the department of transportation to the division of vehicles operating fund (565-00-2089-2020) of the department of revenue for the purpose of financing the cost of operation and general expense of the division of vehicles and related operations of the department of revenue.

(d) On August 1, 2024, the director of accounts and reports shall transfer \$77,250 from the accounting services recovery fund (173-00-6105-4010) of the department of administration to the setoff services revenue fund (565-00-2617-2080) of the department of revenue for reimbursing costs of recovering amounts owed to state agencies under K.S.A. 75-6201 et seq., and amendments thereto.

(e) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$1,000,000 from the state general fund to the division of vehicles modernization fund (565-00-2390-2390) of the department of revenue.

(f) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$1,200,000 from the Kansas endowment for youth fund (365-00-7000-2000) to the MSA compliance fund (565-00-2274-2274) of the department of revenue.

Sec. 63.

KANSAS LOTTERY

(a) On the effective date of this act, the aggregate of the amounts authorized by section 75(b) of chapter 82 of the 2023 Session Laws of Kansas to be transferred from the lottery operating fund (450-00-5123-5100) to the state gaming revenues fund (173-00-9011-9100) during the fiscal year ending June 30, 2024, is hereby increased from \$69,990,000 to \$72,490,000.

Sec. 64.

KANSAS LOTTERY

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Lottery prize payment fund (450-00-7381).....	No limit
Lottery operating fund (450-00-5123).....	No limit
<i>Provided</i> , That expenditures from the lottery operating fund for official hospitality shall not exceed \$5,000.	
Expanded lottery receipts fund (450-00-5128).....	No limit
Lottery gaming facility manager fund (450-00-5129-5150).....	No limit
Expanded lottery act revenues fund (450-00-5127-5120).....	\$0
Sports wagering receipts fund (450-00-2946-2946).....	No limit
Privilege fee repayment fund (450-00-2947-2947).....	No limit

(b) Notwithstanding the provisions of K.S.A. 74-8711, and amendments thereto, and subject to the provisions of this subsection: (1) An amount of not less than \$2,300,000 shall be certified by the executive director of the Kansas lottery to the director of accounts and reports on or before July 15, 2024; and (2) an amount of not less than \$4,700,000 shall be certified by the executive director of the Kansas lottery to the director of accounts and reports on or before August 15, 2024, and on or before the

15th of each month thereafter through June 15, 2025: *Provided*, That, upon receipt of each such certification, the director of accounts and reports shall transfer the amount certified from the lottery operating fund (450-00-5123-5100) to the state gaming revenues fund (173-00-9011-9100) and shall credit such amount to the state gaming revenues fund (173-00-9011-9100) for the fiscal year ending June 30, 2025: *Provided, however*, That, after the date that an amount of \$54,000,000 has been transferred from the lottery operating fund to the state gaming revenues fund for fiscal year 2025 pursuant to this subsection, the executive director of the Kansas lottery shall continue to certify amounts to the director of accounts and reports on or before the 15th of each month through June 15, 2025, except that the amounts certified after such date shall not be subject to the minimum amount of \$4,700,000: *Provided further*, That the amounts certified by the executive director of the Kansas lottery to the director of accounts and reports, after the date an amount of \$54,000,000 has been transferred from the lottery operating fund to the state gaming revenues fund for fiscal year 2025 pursuant to this subsection, shall be determined by the executive director so that an aggregate of all amounts certified pursuant to this subsection for fiscal year 2025 is equal to or more than \$71,490,000: *And provided further*, That the aggregate of all amounts transferred from the lottery operating fund to the state gaming revenues fund for fiscal year 2025 pursuant to this subsection shall be equal to or more than \$71,490,000: *And provided further*, That the transfers prescribed by this subsection shall be the maximum amount possible while maintaining an adequate cash balance necessary to make expenditures for prize payments and operating costs: *And provided further*, That the transfers prescribed in this subsection shall include the total profit attributed to the special veterans benefit game under K.S.A. 74-8724, and amendments thereto: *And provided further*, That the transfers prescribed by this subsection shall be made in lieu of transfers under K.S.A. 74-8711(d), and amendments thereto, for fiscal year 2025.

(c) In addition to the purposes for which expenditures of moneys in the lottery operating fund (450-00-5123-5100) may be made, as authorized by provisions of K.S.A. 74-8711, and amendments thereto, in fiscal year 2025, moneys in the lottery operating fund may be used for payment of all costs incurred in the operation and administration of the Kansas lottery, the Kansas lottery act and the Kansas expanded lottery act.

(d) Notwithstanding the provisions of K.S.A. 74-8724, and amendments thereto, or any other statute, during the fiscal year ending June 30, 2025, the director of accounts and reports shall transfer from the lottery operating fund (450-00-5123-5100) to the state gaming revenues fund (173-00-9011-9100) the amount of total profit attributed to the veterans benefits game pursuant to K.S.A. 74-8724, and amendments thereto, during fiscal year 2025: *Provided*, That, the transfer to the veterans benefit lottery game fund (694-00-2303-2303) of the Kansas commission on veterans affairs office for the fiscal year ending June 30, 2025, authorized by section 75(g) represents the total profits derived from the veterans benefits game pursuant to K.S.A. 74-8724, and amendments thereto: *Provided further*, That on or before August 1, 2025, the executive director of the lottery shall report the amount of total profit attributed to the veterans benefits game pursuant to K.S.A. 74-8724, and amendments thereto, during fiscal year 2025 to the director of the budget and the director of legislative research.

(e) During the fiscal year ending June 30, 2025, notwithstanding the provisions of K.S.A. 74-8720, and amendments thereto, or any other statute, in addition to the other

purposes for which expenditures may be made by the above agency from moneys appropriated from any special revenue fund or funds for fiscal year 2025 as authorized by this or any other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by such agency from such moneys to provide the name and address of all persons who claim a Kansas lottery prize of \$10,000 or more to the office of inspector general established under K.S.A. 75-7427, and amendments thereto: *Provided*, That the office of inspector general shall use information received pursuant to this subsection solely for the purposes of carrying out the powers, duties and functions prescribed by K.S.A. 75-7427, and amendments thereto: *Provided further*, That the office of inspector general shall not publicly disclose the identity of any lottery prize winner, including recipients for whom such prize affects such recipient's eligibility for or receipt of medical assistance.

Sec. 65.

KANSAS RACING AND GAMING COMMISSION

(a) Expenditures for the fiscal year ending June 30, 2024, from the state racing fund (553-00-5131-5000) of the Kansas racing and gaming commission for official hospitality shall not exceed \$1,000.

Sec. 66.

KANSAS RACING AND GAMING COMMISSION

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

State racing fund (553-00-5131-5000).....No limit

Provided, That expenditures from the state racing fund for official hospitality shall not exceed \$1,000.

Racing reimbursable expense fund (553-00-2616-2600).....No limit

Racing applicant deposit fund (553-00-7383-7000).....No limit

Kansas horse breeding development fund (553-00-2516-2300).....No limit

Kansas greyhound breeding development fund (553-00-2601-2500).....No limit

Provided, That, notwithstanding K.S.A. 74-8831, and amendments thereto, all moneys transferred into this fund pursuant to K.S.A. 74-8767(b), and amendments thereto, shall be deposited to a separate account established for the purpose described in this proviso and moneys in this account shall be expended only to supplement special stake races and to enhance the amount per point paid to owners of Kansas-whelped greyhounds that win live races at Kansas greyhound tracks and pursuant to rules and regulations adopted by the Kansas racing and gaming commission: *Provided further*, That transfers from this account to the live greyhound racing purse supplement fund may be made in accordance with K.S.A. 74-8767(b), and amendments thereto.

Racing investigative expense fund (553-00-2570-2400).....No limit

Horse fair racing

benefit fund (553-00-2296-3000).....No limit
 Tribal gaming fund (553-00-2320-3700).....No limit
Provided, That expenditures from the tribal gaming fund for official hospitality shall not exceed \$1,000.
 Expanded lottery regulation fund (553-00-2535).....No limit
Provided, That expenditures from the expanded lottery regulation fund for official hospitality shall not exceed \$1,500.
 Live horse racing purse
 supplement fund (553-00-2546-2800).....No limit
 Live greyhound racing purse
 supplement fund (553-00-2557-2900).....No limit
 Greyhound promotion and
 development fund (553-00-2561-3100).....No limit
 Gaming background
 investigation fund (553-00-2682-2680).....No limit
 Gaming machine
 examination fund (553-00-2998-2990).....No limit
 Education and training fund (553-00-2459-2450).....No limit
Provided, That expenditures may be made from the education and training fund for operating expenditures, including official hospitality, incurred for hosting or providing training, in-service workshops and conferences: *Provided further*, That the Kansas racing and gaming commission is hereby authorized to fix, charge and collect fees for hosting or providing training, in-service workshops and conferences: *And provided further*, That such fees shall be fixed in order to recover all or part of the operating expenditures incurred for hosting or providing such training, in-service workshops and conferences: *And provided further*, That all fees received for hosting or providing such training, in-service workshops and conferences shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the education and training fund.
 Illegal gambling
 enforcement fund (553-00-2734-2690).....No limit
Provided, That expenditures may be made from the illegal gambling enforcement fund for direct or indirect operating expenditures incurred for investigatory seizure and forfeiture activities, including, but not limited to: (1) Conducting investigations of illegal gambling operations or activities; (2) participating in illegal gaming in order to collect or purchase evidence as part of an undercover investigation into illegal gambling operations; and (3) acquiring information or making contacts leading to illegal gaming activities: *Provided, however*, That all moneys that are expended for any such evidence purchase, information acquisition or similar investigatory purpose or activity from whatever funding source and that are recovered shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the illegal gambling enforcement fund: *Provided further*, That any moneys received or awarded to the Kansas racing and gaming commission for such enforcement activities shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the illegal gambling enforcement fund.

(b) On July 1, 2024, the director of accounts and reports shall transfer \$450,000

from the state general fund to the tribal gaming fund (553-00-2320-3700) of the Kansas racing and gaming commission.

(c) During the fiscal year ending June 30, 2025, the director of accounts and reports shall transfer one or more amounts certified by the executive director of the state gaming agency from the tribal gaming fund to the state general fund: *Provided*, That all such transfers shall be for the purpose of reimbursing the state general fund for the amount equal to the net amount obtained by subtracting (1) the aggregate of any costs incurred by the state gaming agency during fiscal year 2025 for any arbitration or litigation in connection with the administration and enforcement of tribal-state gaming compacts or the provisions of the tribal gaming oversight act, from (2) the aggregate of the amounts transferred to the tribal gaming fund (553-00-2320-3700) of the Kansas racing and gaming commission during fiscal year 2025 for the operating expenditures for the state gaming agency and any other expenses incurred in connection with the administration and enforcement of tribal-state gaming compacts or the provisions of the tribal gaming oversight act.

(d) During the fiscal year ending June 30, 2025, all payments for services provided by the Kansas bureau of investigation shall be paid by the Kansas racing and gaming commission in accordance with K.S.A. 75-5516(b), and amendments thereto, pursuant to bills that are presented in a timely manner by the Kansas bureau of investigation for services rendered.

(e) In addition to the other purposes for which expenditures may be made from the moneys appropriated in the tribal gaming fund (553-00-2320-3700) for fiscal year 2025 for the Kansas racing and gaming commission by this or other appropriation act of the 2025 regular session of the legislature, expenditures, which are hereby authorized, may be made from the tribal gaming fund for fiscal year 2025 for the state gaming agency regulatory oversight of class III gaming, including, but not limited to, the regulatory oversight and law enforcement activities of monitoring compliance with tribal-state gaming compacts and conducting investigations of violations of tribal-state gaming compacts, investigations of criminal violations of the laws of this state at tribal gaming facilities, criminal violations of the tribal gaming oversight act, background investigations of applicants and vendors and investigations of other criminal activities related to tribal gaming.

(f) Notwithstanding the provisions of K.S.A. 74-8831, and amendments thereto, or any other statute, the director of accounts and reports shall not make the transfer from the Kansas greyhound breeding development fund (553-00-2601-2500) of the Kansas racing and gaming commission to the greyhound tourism fund of the department of commerce that is directed to be made on or before June 30, 2025, by K.S.A. 74-8831(b) (1), and amendments thereto, and shall transfer on or before June 30, 2025, the amount equal to 15% of all moneys credited to the Kansas greyhound breeding development fund during the fiscal year ending June 30, 2025, from the Kansas greyhound breeding development fund to the greyhound promotion and development fund (553-00-2561-3100) of the Kansas racing and gaming commission.

(g) During the fiscal year ending June 30, 2025, notwithstanding the provisions of any other statute, the Kansas racing and gaming commission is hereby authorized to fix, charge and collect additional fees to recover all or part of the direct and indirect costs or operating expenses incurred or expected to be incurred by the Kansas racing and gaming commission for the regulation of racing activities that are not otherwise

recovered from a parimutuel facility licensee under authority of any other statute: *Provided*, That such fees shall be in addition to all taxes and other fees otherwise authorized by law: *Provided further*; That such costs or operating expenses shall include all or part of any auditing, drug testing, accounting, security and law enforcement, licensing of any office or other facility for use by a parimutuel facility licensee or projects to update and upgrade information technology software or facilities of the commission and shall specifically include any general operating expenses that are associated with regulatory activities attributable to the entity upon which any such fee is imposed and all expenses related to reopening any race track or other racing facility: *And provided further*; That all moneys received for such fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the state racing fund (553-00-5131-5000).

Sec. 67.

DEPARTMENT OF COMMERCE

(a) There is appropriated for the above agency from the state economic development initiatives fund for the fiscal year ending June 30, 2024, the following:

Travel and tourism operating expenditures (300-00-1900-1901).....\$50,000
 Advantage Kansas (300-00-1000-0350).....\$811

(b) On the effective date of this act, the \$2,950,000 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 77(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in the airport authority payment account, is hereby lapsed.

Sec. 68.

DEPARTMENT OF COMMERCE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Maintenance, repair and overhaul of airplanes.....\$36,000,000

Provided, That all expenditures from such account for maintenance, repair and overhaul of airplanes at the airport in Salina, Kansas, shall require a match of local nonstate or private moneys on a \$1-for-\$1 basis: *Provided further*; That expenditures shall be made from such account in an amount of not to exceed \$1,000,000 for maintenance, repair and overhaul of airplanes at Topeka, Kansas: *Provided, however*; That such expenditures at Topeka shall not require a match of local nonstate or private moneys.

Advantage Kansas (300-00-1000).....\$131,238

Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the advantage Kansas account is hereby reappropriated for fiscal year 2025.

Moderate income housing (300-00-1000).....\$10,000,000

Swope health project (300-00-1000).....\$4,500,000

Provided, That all expenditures from the Swope health project account shall require a \$1-for-\$1 match of unobligated nonstate moneys.

Micro-internship expansion (300-00-1000).....\$500,000

Provided, That expenditures shall be made from the micro-internship expansion account for department of commerce to work with the state board of regents to connect students with Kansas employers to showcase the types of opportunities available in the state and establish connections between students and Kansas businesses through micro-internship opportunities.

Youth career exploration.....	\$500,000
Housing and workforce development (300-00-1000).....	\$2,000,000
Home-based child care providers pilot project.....	\$500,000

Provided, That expenditures shall be made by the above agency from such account to implement a pilot program for the recruitment and retention of home-based child care providers to increase the number of child care slots in Kansas: *Provided further*, That the above agency shall issue a request for proposal to solicit potential private entities to implement such pilot program: *And provided further*, That any such private entity making a proposal shall agree to: (1) Partner with the above agency, families in need of child care and home-based child care providers to increase the number of child care slots in Kansas by: (A) Recruiting and coaching prospective home-based child care providers through the initial business plan and implementation process; and (B) assisting existing home-based child care providers with business planning and implementation to retain and expand child care slots; (2) develop and execute a mentorship program for such home-based child care providers; (3) plan, staff and execute in-person and virtual recruitment events for new home-based child care providers in locations in the state in need of child care slots; (4) develop informational materials that assist home-based child care providers with marketing, advertising and parental outreach; (5) provide a software platform, including customizable dashboards, to assist home-based child care providers with marketing, enrollment, family communication, billing and expense reporting; and (6) make available to home-based child care providers coaching and training, including in-person group training sessions, on-site coaching visits, community forums and events: *And provided further*, That the above agency shall require any private entity making a proposal to provide evidence that such entity is providing a similar service in at least three other states: *And provided further*, That as used in this section, "home-based child care provider" means an individual who has control or custody of one or more children under 16 years of age, unattended by a parent or guardian, for the purpose of providing food or lodging, or both.

Industrial park project.....	\$2,500,000
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Provided, That expenditures shall be made by the above agency from the industrial park project account for a grant for construction of an industrial park access road, curbing, guttering, storm sewer, utilities, water line, fire hydrant settings and a sanitary sewer, including a lift station, in a city in Kansas with a population greater than 6,000 and less than 6,500 as of the 2020 census located in a county with a population greater than 18,000 and less than 18,500 as of the 2020 census: *Provided further*, That such industrial park project will create 50 jobs within three years: *And provided further*, That all moneys in the industrial park project account expended for fiscal year 2025 shall be matched by nonstate moneys on a 30% basis: *Provided, however*, That if the secretary of commerce determines that such city has received funding from the federal government for such industrial park project pursuant to the infrastructure investment and jobs act, public law 117-58, the secretary of commerce shall certify to the director of the budget that such federal funding has been approved and on the date of such certification, the \$2,500,000 appropriated for the above agency for the fiscal year ending June 30, 2025, by this section from the state general fund in the industrial park project account, is hereby lapsed: *And provided further*, That at the same time as the

secretary of commerce transmits certification to the director of the budget, the secretary shall transmit a copy of such certification to the director of legislative research.

Statewide marketing campaign for high demand and high wage career fields.....\$2,500,000

Provided, That expenditures shall be made by the above agency from statewide marketing campaign for high demand and high wage career fields account for a contract with Level Up Kansas, a Kansas nonprofit, for the purpose of providing a statewide marketing campaign to underskilled adult learners about training opportunities available at Kansas postsecondary educational institutions in high demand and high wage career fields.

Historic venue renovation.....\$1,000,000

Provided, That expenditures shall be made by the above agency from the historic venue renovation account to provide funding to a nonprofit organization for renovation of a historic opera house in a Kansas county with a population greater than 70,000 and less than 80,000 as of the 2020 census for construction, Americans with disability act access, elevators and security costs: *Provided further*; That all expenditures from such account shall require a match of nonstate or private moneys on the basis of \$2 of nonstate or private moneys to \$1 of state moneys: *And provided further*; That for the fiscal year ending June 30, 2025, the director of the budget shall determine, in consultation with the above agency, the amount of moneys from any federal law that appropriates moneys to the state for aid for coronavirus relief that are eligible to be used for the historic venue renovation, may be expended at the discretion of the state in compliance with the office of management and budget's uniform administrative requirements, cost principles and audit requirements for federal awards, and are unencumbered: *And provided further*; That, of such identified moneys, the director of the budget shall determine the remaining moneys available in special revenue funds: *And provided further*; That if the above agency, in consultation with the director of the budget, determines that federal moneys to the state for aid for coronavirus relief are available during fiscal year 2025 to be used for such historic venue renovation, the director of the budget shall certify the amount of such federal coronavirus relief moneys from each fund to the director of accounts and reports, and upon receipt of each such certification, or as soon thereafter as moneys are available, the director of accounts and reports shall immediately transfer an aggregate amount of up to \$1,000,000 as available from such funds to the special revenue fund of the above agency and as designated by the secretary of commerce for the purpose of funding such historic venue renovation: *And provided further*; That on the effective date of such transfer, of the \$1,000,000 appropriated for the above agency for the fiscal year ending June 30, 2025, by this section from the state general fund in the historic renovation account, the aggregate amount transferred is hereby lapsed: *And provided further*; That at the same time as the director of the budget transmits certification to the director of accounts and reports, the director of the budget shall transmit a copy of such certification to the director of legislative research.

Any unencumbered balance in the following accounts in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: Kansas semiquincentennial commission support account; advantage Kansas account; housing revolving loan program account; APEX account; and statewide marketing campaign for high demand and high wage career fields account.

(b) There is appropriated for the above agency from the state economic development initiatives fund for the fiscal year ending June 30, 2025, the following:

Main street program (300-00-1900-1175).....\$849,502

Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the main street program account is hereby reappropriated for fiscal year 2025.

Older Kansans

employment program (300-00-1900-1140).....\$504,697

Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the older Kansans employment program account is hereby reappropriated for fiscal year 2025.

Rural opportunity

zones program (300-00-1900-1150).....\$1,037,748

Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the rural opportunity zones program account is hereby reappropriated for fiscal year 2025.

Senior community service

employment program (300-00-1900-1160).....\$8,379

Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the senior community service employment program account is hereby reappropriated for fiscal year 2025.

Strong military

bases program (300-00-1900-1170).....\$205,864

Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the strong military bases program account is hereby reappropriated for fiscal year 2025.

Governor's council of

economic advisors (300-00-1900-1185).....\$204,584

Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the governor's council of economic advisors account is hereby reappropriated for fiscal year 2025.

Creative arts industries

commission (300-00-1900-1188).....\$1,521,173

Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the creative arts industries commission account is hereby reappropriated for fiscal year 2025.

Operating grant (including

official hospitality) (300-00-1900-1110).....\$9,450,975

Provided, That any unencumbered balance in the operating grant (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That expenditures may be made from the operating grant (including official hospitality) account for certified development companies that have been determined to be qualified for grants by the secretary of commerce, except that expenditures for such grants shall not be made for grants to more than 10 certified development companies that have been determined to be qualified for grants by the secretary of commerce.

Public broadcasting grants (300-00-1900-1190).....\$700,000

Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the public broadcasting grants account is hereby reappropriated for fiscal year 2025.

Build up Kansas (300-00-1900-1230).....	\$2,625,000
<i>Provided</i> , That any unencumbered balance in excess of \$100 as of June 30, 2024, in the build up Kansas account is hereby reappropriated for fiscal year 2025.	
Community development (300-00-1900-1240).....	\$670,837
<i>Provided</i> , That any unencumbered balance in excess of \$100 as of June 30, 2024, in the community development account is hereby reappropriated for fiscal year 2025.	
International trade (300-00-1900-1250).....	\$1,424,397
<i>Provided</i> , That any unencumbered balance in excess of \$100 as of June 30, 2024, in the international trade account is hereby reappropriated for fiscal year 2025.	
Travel and tourism	
operating expenditures (300-00-1900-1901).....	\$4,879,053
<i>Provided</i> , That any unencumbered balance in excess of \$100 as of June 30, 2024, in the travel and tourism operating expenditures account is hereby reappropriated for fiscal year 2025: <i>Provided further</i> ; That expenditures from this account for official hospitality shall not exceed \$4,000.	
Reemployment implementation (300-00-1900-1260).....	\$99,219
<i>Provided</i> , That any unencumbered balance in excess of \$100 as of June 30, 2024, in the reemployment implementation account is hereby reappropriated for fiscal year 2025.	
KIT/KIR programs (300-00-1900-1280).....	\$2,000,000
<i>Provided</i> , That any unencumbered balance in excess of \$100 as of June 30, 2024, in the KIT/KIR programs account is hereby reappropriated for fiscal year 2025.	
Registered apprenticeship (300-00-1900-1290).....	\$1,011,573
<i>Provided</i> , That any unencumbered balance in excess of \$100 as of June 30, 2024, in the registered apprenticeship account is hereby reappropriated for fiscal year 2025.	
Office of broadband development (300-00-1900-1270).....	\$1,041,266
<i>Provided</i> , That any unencumbered balance in excess of \$100 as of June 30, 2024, in the office of broadband development account is hereby reappropriated for fiscal year 2025.	
Small business R&D grants (300-00-1900-1300).....	\$1,000,000
<i>Provided</i> , That any unencumbered balance in excess of \$100 as of June 30, 2024, in the small business R&D grants account is hereby reappropriated for fiscal year 2025.	
Work-based learning (300-00-1900-1310).....	\$714,000
<i>Provided</i> , That any unencumbered balance in excess of \$100 as of June 30, 2024, in the work-based learning account is hereby reappropriated for fiscal year 2025.	
Kansas workforce marketing (300-00-1900-1340).....	\$2,000,000
<i>Provided</i> , That any unencumbered balance in excess of \$100 as of June 30, 2024, in the Kansas workforce marketing account is hereby reappropriated for fiscal year 2025.	
HEAL grants (300-00-1900-1350).....	\$1,500,000
<i>Provided</i> , That any unencumbered balance in excess of \$100 as of June 30, 2024, in the heal grants account is hereby reappropriated for fiscal year 2025.	
Emergency HEAL grants (300-00-1900-1360).....	\$500,000
<i>Provided</i> , That any unencumbered balance in excess of \$100 as of June 30, 2024, in the emergency heal grants account is hereby reappropriated for fiscal year 2025.	
Rural champions (300-00-1900-1320).....	\$150,000
<i>Provided</i> , That any unencumbered balance in excess of \$100 as of June 30, 2024, in the rural champions account is hereby reappropriated for fiscal year 2025.	

Any unencumbered balance in the sunflower summer program account (300-00-1900-1330) in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(c) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Job creation program fund (300-00-2467-2467)	No limit
Kan-grow engineering fund – KU (300-00-2494-2494)	\$3,500,000
Kan-grow engineering fund – KSU (300-00-2494-2495)	\$3,500,000
Kan-grow engineering fund – WSU (300-00-2494-2496)	\$3,500,000
Kansas creative arts industries commission special gifts fund (300-00-7004-7004)	No limit
Governor's council of economic advisers private operations fund (300-00-2761-2701)	No limit
Publication and other sales fund (300-00-2048)	No limit
Conversion of equipment and materials fund (300-00-2411-2220)	No limit
Conference registration and disbursement fund (300-00-2049)	No limit
Reimbursement and recovery fund (300-00-2275)	No limit
Community development block grant – federal fund (300-00-3669)	No limit
National main street center fund (300-00-7325-7000)	No limit
IMPACT program services fund (300-00-2176)	No limit
IMPACT program repayment fund (300-00-7388)	No limit
Kansas partnership fund (300-00-7525-7020)	No limit
Publication and other sales fund (300-00-2399-2399)	No limit

Provided, That in addition to other purposes for which expenditures may be made by the above agency from moneys appropriated from the publication and other sales fund for fiscal year 2025, expenditures may be made from such fund for the purpose of compensating federal aid program expenditures, if necessary, in order to comply with the requirements established by the United States fish and wildlife service for utilization of federal aid funds: *Provided further*, That all such expenditures shall be in addition to any expenditures made from the publication and other sales fund for fiscal year 2025: *And provided further*, That the secretary of commerce shall report all such expenditures to the governor and legislature as appropriate.

General fees fund (300-00-2310).....No limit

Provided, That expenditures may be made from the general fees fund for loans pursuant to loan agreements, which are hereby authorized to be entered into by the secretary of commerce in accordance with repayment provisions and other terms and conditions as may be prescribed by the secretary therefor under programs of the

department.	
Athletic fee fund (300-00-2599-2500).....	No limit
WIOA adult – federal fund (300-00-3270).....	No limit
WIOA youth activities –	
federal fund (300-00-3039).....	No limit
WIOA dislocated workers –	
federal fund (300-00-3428).....	No limit
Trade adjustment assistance –	
federal fund (300-00-3273).....	No limit
Disabled veterans outreach program –	
federal fund (300-00-3274-3242).....	No limit
Local veterans employment representative program –	
federal fund (300-00-3274-3240).....	No limit
Wagner Peyser employment services –	
federal fund (300-00-3275).....	No limit
Senior community service employment program –	
federal fund (300-00-3100-3510).....	No limit
Indirect cost – federal fund (300-00-2340-2300).....	No limit
Temporary labor certification foreign workers –	
federal fund (300-00-3448).....	No limit
Work opportunity tax credit –	
federal fund (300-00-3447-3447).....	No limit
American job link alliance –	
federal fund (300-00-3100-3516).....	No limit
American job link alliance job corps –	
federal fund (300-00-3100-3512).....	No limit
Child care/development block grant –	
federal fund (300-00-3028-3028).....	No limit
Enterprise facilitation fund (300-00-2378-2710).....	No limit
Unemployment insurance –	
federal fund (300-00-3335).....	No limit
State small business credit initiative –	
federal fund (300-00-3567).....	No limit
Creative arts industries commission	
gifts, grants and bequests –	
federal fund (300-00-3210-3218).....	No limit
Kansas creative arts industries commission	
checkoff fund (300-00-2031-2031).....	No limit
Workforce data quality initiative –	
federal fund (300-00-3237-3237).....	No limit
AJLA special revenue fund (300-00-2190-2190).....	No limit
RETAIN extension –	
federal fund (300-00-3770).....	No limit
Coronavirus relief fund –	
federal fund (300-00-3753).....	No limit
Workforce innovation –	
federal fund (300-00-3581).....	No limit

Reemployment connections initiative – federal fund (300-00-3585).....	No limit
SBA STEP grant – federal fund (300-00-3573-3573).....	No limit
Apprenticeship USA state – federal fund (300-00-3949).....	No limit
Kansas health profession opportunity project – federal fund (300-00-3951).....	No limit
Second chance grant – federal fund (300-00-3895).....	No limit
H-1B technical skills training grant – federal fund (300-00-3400).....	No limit
State broadband data development grant – federal fund (300-00-3782-3700).....	No limit
Transition assistance program grant – federal fund (300-00-3451-3451).....	No limit
Technology-enabled fiduciary financial institutions development and expansion fund (300-00-2839).....	No limit
Economic adjustment assistance fund (300-00-3415).....	No limit
Pathway home 2 – federal fund (300-00-3734).....	No limit
Kansas commission for the United States semiquincentennial gifts and donations fund (300-00-7019).....	No limit
Attracting professional sports to Kansas fund (300-00-2942).....	No limit
<i>Provided, That notwithstanding the provisions of K.S.A. 74-8793, and amendments thereto, or any other statute to the contrary, expenditures shall be made from the attracting professional sports to Kansas fund in an amount of \$150,000 to provide support for hosting the U.S. adaptive open golf championship.</i>	
Attracting powerful economic expansion payroll incentive fund (300-00-2943).....	No limit
Attracting powerful economic expansion new employee training and educaton fund (300-00-2944).....	No limit
Attracting powerful economic expansion Kansas residency incentive fund (300-00-2945).....	No limit
ARPA capital projects-broadband infrastructure – federal fund (300-00-3761).....	No limit
ARPA capital projects-digital technology connectivity – federal fund (300-00-3761).....	No limit
Broadband equity access and deployment program fund (300-00-3928-3928).....	No limit
State digital equity planning grant program fund (300-00-3927-2927).....	No limit
Broadband technical assistance fund.....	No limit
Middle mile broadband grant fund.....	No limit

American rescue plan state relief – federal fund (300-00-3756).....	No limit
Kansas nonprofit apprenticeship grant program fund (300-00-2873).....	No limit
Kansas educator registered apprenticeship grant program fund (300-00-2856).....	No limit
Engineering graduate incentive fund (300-00-2930).....	No limit
World cup ARPA fund (300-00-3756).....	No limit

Provided, That the above agency shall make expenditures from the world cup ARPA fund during fiscal year 2025 to require the FIFA world cup 26 Kansas City committee to provide a detailed accounting report of all expenditures of the moneys in such account to the legislature on or before January 13, 2025.

Northwest Kansas housing economic development fund.....	No limit
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Provided, That expenditures shall be made by the above agency from such fund for the following economic development projects in the following amounts: Atwood south 7th street project, \$750,000; Sharon Springs infrastructure improvement project, \$1,000,000; Dane G. Hansen foundation housing cooperative project, \$4,000,000; and Russell maple and main residential development project, \$1,500,000.

Northwest Kansas retail economic development ARPA fund (300-00-3756)	No limit
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Provided, That expenditures shall be made by the above agency from such fund for the following economic development projects in the following amounts: Colby STAR bond access road project, \$4,736,125; Colby drive-thru access project, \$427,325; Hays development project, \$4,447,000.

Existing horse racing facility remodel fund.....	No limit
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Provided, That all expenditures from the existing horse racing facility remodel fund shall be made by the above agency for a grant to remodel an existing horse racing facility in a Kansas county with a population between 6,000 and 6,100 as of the 2020 census.

Kansas sports hall of fame support fund.....	No limit
Kansas air service development incentive program fund.....	No limit

Provided, That all expenditures from the Kansas air service development incentive program fund shall be to support commercial service airports in Kansas: *Provided further*, That the department of commerce shall establish requirements for the program, taking into consideration: (1) Recent or imminent regional economic development opportunities, including, but not limited to, new business entering the market area or business growth in the market area; (2) viable air service opportunities, including, but not limited to, airline support service or market data support service; (3) air service routes serving a market area that meets the needs of such economic development opportunities, including, but not limited to, routes establishing a pipeline to areas with workforce talent or serving a customer base or main business function; and (4) local match requirements, including, but not limited to, opportunities to use state or local moneys to leverage federal air service development grant funds: *And provided further*; That local entities representing commercial service airports may apply for grants from such fund: *And provided further*; That the department of commerce shall form a selection committee to evaluate such applications: *And provided further*; That not more than \$1,000,000 shall be awarded for a single commercial service airport: *And provided*

further, That all grant moneys awarded to a local entity shall be deposited in an interest-bearing escrow account: *And provided further*, That, when awarded a grant, such local entity shall execute a minimum revenue guarantee (MRG) agreement with an airline: *And provided further*, That such MRG agreement shall describe the thresholds that trigger drawdowns of grant moneys: *And provided further*, That the department of commerce shall verify all expenses before authorizing any drawdown of grant moneys from such escrow account.

(d) The secretary of commerce is hereby authorized to fix, charge and collect fees during the fiscal year ending June 30, 2025, for: (1) The provision and administration of conferences held for the purposes of programs and activities of the department of commerce and for which fees are not specifically prescribed by statute; (2) sale of publications of the department of commerce and for sale of educational and other promotional items and for which fees are not specifically prescribed by statute; and (3) promotional and other advertising and related economic development activities and services provided under economic development programs and activities of the department of commerce: *Provided*, That such fees shall be fixed in order to recover all or part of the operating expenses incurred in providing such services, conferences, publications and items, advertising and other economic development activities and services provided under economic development programs and activities of the department of commerce for which fees are not specifically prescribed by statute: *Provided further*, That all such fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to one or more special revenue fund or funds of the department of commerce as specified by the secretary of commerce: *And provided further*, That expenditures may be made from such special revenue fund or funds of the department of commerce for fiscal year 2025, in accordance with the provisions of this or other appropriation act of the 2025 regular session of the legislature, for operating expenses incurred in providing such services, conferences, publications and items, advertising, programs and activities and for operating expenses incurred in providing similar economic development activities and services provided under economic development programs and activities of the department of commerce.

(e) In addition to the other purposes for which expenditures may be made by the department of commerce from moneys appropriated in any special revenue fund or funds for fiscal year 2025 for the department of commerce as authorized by this or other appropriation act of the 2025 regular session of the legislature, notwithstanding the provisions of any other statute, expenditures may be made by the department of commerce from moneys appropriated in any special revenue fund or funds for fiscal year 2025 for official hospitality.

(f) During the fiscal year ending June 30, 2025, the secretary of commerce, with the approval of the director of the budget, may transfer any part of any item of appropriation for the fiscal year ending June 30, 2025, from the state economic development initiatives fund for the department of commerce to another item of appropriation for fiscal year 2025 from the state economic development initiatives fund for the department of commerce. The secretary of commerce shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(g) On July 1, 2024, or as soon thereafter as moneys are available, the director of

accounts and reports shall transfer \$7,750,000 from the state general fund to the state economic development initiatives fund (300-00-1900-1100).

(h) During the fiscal year ending June 30, 2025, notwithstanding the provisions of K.S.A. 12-17,169, and amendments thereto, or any other statute to the contrary, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025 as authorized by this or any other appropriation act of the 2025 regular session of the legislature, expenditures shall be made from such moneys for the secretary of commerce to approve a city or county to finance a rural redevelopment project, as defined in K.S.A. 12-17,162, and amendments thereto, without the issuance of special obligation bonds up to an amount of not to exceed \$25,000,000 for each such project: *Provided*, That such rural redevelopment project costs shall be made payable, both as to principal and interest, from any source as provided in K.S.A. 12-17,169(a)(1)(A) through (I), and amendments thereto.

(i) (1) During the fiscal year ending June 30, 2025, notwithstanding the provisions of the STAR bonds financing act, K.S.A. 12-17,160 through 12-17,180, and amendments thereto, or any other statute to the contrary, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025 as authorized by this or any other appropriation act of the 2025 regular session of the legislature, expenditures may be made from such moneys for the secretary of commerce to approve a STAR bond project for a major amusement park or historic theater: *Provided*, That such approval shall be upon adoption of a STAR bond project plan and establishment of a STAR bond project district by a city or county for such major amusement park project or historic theater in accordance with K.S.A. 12-17,164 through 12-17,166, and amendments thereto: *Provided further*, That such major amusement park project or historic theater shall be eligible for financing by special obligation bonds payable from revenues described by K.S.A. 12-17,169(a)(1), and amendments thereto: *And provided further*, That such city or county is authorized to issue such special obligation bonds in one or more series to finance the undertaking of such major amusement park project or historic theater in accordance with the provisions of the STAR bonds financing act: *And provided further*, That the secretary shall review the STAR bond project plan and determine whether to approve such plan in accordance with K.S.A. 12-17,167, and amendments thereto: *And provided further*, That any special obligation bonds issued to finance the major amusement park project or historic theater shall be subject to the provisions of the STAR bonds financing act: *And provided further*, That such major amusement park and historic theater costs shall be considered project costs for the purposes of K.S.A. 12-17,162, and amendments thereto: *And provided further*, That a major amusement park area shall be considered an eligible area for purposes of K.S.A. 12-17,162, and amendments thereto: *And provided further*, That all such property included in, added to or removed from the STAR bond project district established pursuant to this subsection shall be subject to the provisions of the STAR bonds financing act: *And provided further*, That if such major amusement park project or historic theater uses state sales tax financing pursuant to K.S.A. 12-17,169, and amendments thereto, such project shall be subject to the requirements of K.S.A. 12-17,176, and amendments thereto: *And provided further*, That in the event that the city or county shall default in the payment of any STAR bonds payable from revenues

described in K.S.A. 12-17,169(a)(1), and amendments thereto, no public funds shall be used to pay the holders thereof except as specifically authorized by the STAR bonds financing act: *And provided further*, That copies of all retailers' sales, use and transient guest tax returns filed with the secretary of revenue in connection with such major amusement park project shall be subject to the provisions of K.S.A. 12-17,174, and amendments thereto.

(2) For purposes of this subsection:

(A) "Amusement rides" means the same as defined in K.S.A. 44-1601, and amendments thereto, and includes such amusement rides and further include buildings necessary to house and operate such amusement park rides, buildings immediately adjacent and attached to such amusement park rides and a building necessary to house a conference center within the major amusement park area.

(B) "Major amusement park" means a project with amusement rides and related attractions and upon which the secretary has made a finding that capital improvements of not less than \$100,000,000 will be built in the state to construct the major amusement park.

(C) "Major amusement park area" means an area containing a major amusement park.

(j) (1) During the fiscal year ending June 30, 2026, notwithstanding the provisions of the STAR bonds financing act, K.S.A. 12-17,160 through 12-17,180, and amendments thereto, or any other statute to the contrary, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2026 as authorized by this or any other appropriation act of the 2024 or 2025 regular session of the legislature, expenditures may be made from such moneys for the secretary of commerce to approve a STAR bond project for a major amusement park or historic theater: *Provided*, That such approval shall be upon adoption of a STAR bond project plan and establishment of a STAR bond project district by a city or county for such major amusement park project or historic theater in accordance with K.S.A. 12-17,164 through 12-17,166, and amendments thereto: *Provided further*, That such major amusement park project or historic theater shall be eligible for financing by special obligation bonds payable from revenues described by K.S.A. 12-17,169(a)(1), and amendments thereto: *And provided further*, That such city or county is authorized to issue such special obligation bonds in one or more series to finance the undertaking of such major amusement park project or historic theater in accordance with the provisions of the STAR bonds financing act: *And provided further*, That the secretary shall review the STAR bond project plan and determine whether to approve such plan in accordance with K.S.A. 12-17,167, and amendments thereto: *And provided further*, That any special obligation bonds issued to finance the major amusement park project or historic theater shall be subject to the provisions of the STAR bonds financing act: *And provided further*, That such major amusement park and historic theater costs shall be considered project costs for the purposes of K.S.A. 12-17,162, and amendments thereto: *And provided further*, That a major amusement park area shall be considered an eligible area for purposes of K.S.A. 12-17,162, and amendments thereto: *And provided further*, That all such property included in, added to or removed from the STAR bond project district established pursuant to this subsection shall be subject to the provisions of the STAR bonds financing act: *And provided further*, That if such major amusement park project

or historic theater uses state sales tax financing pursuant to K.S.A. 12-17,169, and amendments thereto, such project shall be subject to the requirements of K.S.A. 12-17,176, and amendments thereto: *And provided further*, That in the event that the city or county shall default in the payment of any STAR bonds payable from revenues described in K.S.A. 12-17,169(a)(1), and amendments thereto, no public funds shall be used to pay the holders thereof except as specifically authorized by the STAR bonds financing act: *And provided further*, That copies of all retailers' sales, use and transient guest tax returns filed with the secretary of revenue in connection with such major amusement park project shall be subject to the provisions of K.S.A. 12-17,174, and amendments thereto.

(2) For purposes of this subsection: (A) "Amusement rides" means the same as defined in K.S.A. 44-1601, and amendments thereto, and includes such amusement rides and further include buildings necessary to house and operate such amusement park ride. (B) "Major amusement park" means a project with amusement rides and related attractions and upon which the secretary has made a finding that capital improvements of not less than \$100,000,000 will be built in the state to construct the major amusement park. (C) "Major amusement park area" means an area containing a major amusement park.

(k) On July 1, 2024, or as soon thereafter as moneys are available, notwithstanding the provisions of K.S.A. 2023 Supp. 74-8793, and amendments thereto, or any other statute, the director of accounts and reports shall transfer \$2,000,000 from the attracting professional sports to Kansas fund (300-00-2942) of the department of commerce to the existing horse racing facility remodel fund of the department of commerce: *Provided, however*, That if 2023 House Bill No. 2434, or any other legislation that credits tax revenue generated from wagers made on historical horse races to the horse breeding development fund and the horse fair racing benefit fund is not passed by the legislature during the 2024 regular session and enacted into law, then: (1) The director of accounts and reports shall not transfer \$2,000,000 from the attracting professional sports to Kansas fund of the department of commerce to the existing horse racing facility remodel fund of the department of commerce, pursuant to this subsection; and (2) on July 1, 2024, the provisions of this subsection are hereby declared to be null and void and shall have no force and effect.

(l) On July 1, 2024, or as soon thereafter as moneys are available, notwithstanding the provisions of K.S.A. 2023 Supp. 74-8793, and amendments thereto, or any other statute, the director of accounts and reports shall transfer \$200,000 from the attracting professional sports to Kansas fund (300-00-2942) of the department of commerce to the Kansas sports hall of fame support fund of the department of commerce: *Provided*, That the department of commerce and the Kansas sports hall of fame shall submit a progress report to the senate committee on ways and means and the house of representatives committee on appropriations on or before January 31, 2025.

(m) On July 1, 2024, or as soon thereafter as moneys are available, notwithstanding the provisions of K.S.A. 68-416, and amendments thereto, or any other statute, the director of accounts and reports shall transfer \$5,000,000 from the state highway fund (276-00-4100-4100) of the department of transportation to the Kansas air service development incentive program fund of the department of commerce.

(n) During the fiscal year ending June 30, 2025, notwithstanding the provisions of articles 36, 37, 41 or 41a of chapter 79 of the Kansas Statutes Annotated, and

amendments thereto, the STAR bonds financing act, K.S.A. 12-17,161 through 12-17,180, and amendments thereto, or any other statute to the contrary, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025, as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made from such moneys for the above agency for fiscal year 2025 for the secretary of commerce, in consultation with the department of revenue and the Kansas development finance authority, to establish a university STAR bonds program subject to the provisions of this subsection: *Provided*, That such university STAR bonds program shall be for any state educational institution as defined in K.S.A. 76-711, and amendments thereto, that has obtained approval for a university STAR bonds project and district from: (1) The president or chancellor of the state educational institution or the state board of regents; and (2) the secretary of commerce: *Provided further*, That any such university STAR bonds project shall be located on land either owned directly by such state educational institution or indirectly by an affiliated organization of such state educational institution: *And provided further*, That such land does not have to be contiguous to such state educational institution: *And provided further*, That for purposes of this subsection, "affiliated organization" means any alumni association, endowment, foundation, related school or enterprise, medical school or innovation campus of a state educational institution: *And provided further*, That such university STAR bonds project may be located in a newly created district or in an existing STAR bonds district: *Provided, however*, That, if such university STAR bonds project is located in an existing STAR bonds district any bonds issued pursuant to this subsection shall be subordinate to any existing bonds previously issued: *And provided further*, That the Kansas development finance authority is hereby authorized to issue bonds in accordance with K.S.A. 74-8905(b), and amendments thereto, for the purpose of paying the costs of construction of or improvements to any land, parking facility, infrastructure or building that is part of such university STAR bonds project: *And provided further*, That any bonds issued pursuant to this subsection may pay for any or all amounts of the overall project costs and shall not be limited to payment of only a certain percentage of total project costs for such university STAR bonds project: *And provided further*, That, unless currently pledged for another purpose, all costs for such bonds issued pursuant to this subsection shall be made payable, both as to principal and interest, from: (1) All state sales, use and liquor tax revenue generated from sales within such university STAR bonds district; and (2) all state sales and use tax revenue from the sale of any machinery, equipment or vehicles sold within the state and subsequently leased to others: *And provided further*, That any bonds issued pursuant to this subsection shall not exceed 30 years in maturity: *And provided further*, That any bonds issued pursuant to this subsection shall not be subject to any requirements for a minimum capital investment or new minimum gross sales requirement: *And provided further*, That all moneys received from the issuance of any such bonds shall be deposited and accounted for as prescribed by applicable bond covenants: *And provided further*, That any such bonds and interest thereon shall be an obligation only of the Kansas development finance authority, shall not constitute a debt of the state of Kansas within the meaning of section 6 or 7 of article 11 of the constitution of the state of Kansas and shall not pledge the full faith and credit or the taxing power of the state of Kansas: *And provided further*, That all university STAR bonds projects approved

pursuant to this subsection shall commence construction for such project not later than December 31, 2025.

(o) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$10,000,000 from the American rescue plan state relief fund (422-00-3756-3502) of the legislative coordinating council, formerly designated as the legislature employment security fund of the legislative coordinating council, to the world cup ARPA fund (300-00-3756).

(p) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$7,250,000, identified as moneys for the rural housing revolving loan program, as authorized by section 28 of chapter 81 of the 2022 Session Laws of Kansas, from the state housing trust fund (175-00-7370-7000) of the Kansas housing resources corporation to the northwest Kansas housing economic development fund.

(q) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$9,610,450 from the American rescue plan state relief fund (422-00-3756-3502) of the legislative coordinating council, formerly designated as the legislature employment security fund of the legislative coordinating council, to the Northwest Kansas retail economic development ARPA fund (300-00-3756).

Sec. 69.

DEPARTMENT OF COMMERCE

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2026, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Kansas sports hall of fame support fund.....	No limit
World cup ARPA fund (300-00-3756).....	No limit

(b) On July 1, 2025, or as soon thereafter as moneys are available, notwithstanding the provisions of K.S.A. 2023 Supp. 74-8793, and amendments thereto, or any other statute, the director of accounts and reports shall transfer \$200,000 from the attracting professional sports to Kansas fund (300-00-2942) of the department of commerce to the Kansas sports hall of fame support fund of the department of commerce.

(c) During the fiscal year ending June 30, 2026, the director of the budget shall determine, in consultation with the above agency, the amount of moneys from any special revenue fund or funds, including any interest earned on any ARPA fund (3756), eligible to be used for the world cup ARPA fund and are unencumbered: *Provided*, That the director of the budget, in consultation with the above agency, determines that moneys from such special revenue fund or funds during fiscal year 2026 may be used by such world cup ARPA fund, the director of the budget shall certify the amount of such special revenue fund moneys from each fund to the director of accounts and reports, and upon receipt of each such certification, or as soon thereafter as moneys are available, the director of accounts and reports shall immediately transfer an aggregate amount of up to \$18,000,000 from such funds to the world cup ARPA fund: *Provided further*; That at the same time as the director of the budget transmits certification to the director of accounts and reports, the director of the budget shall transmit a copy of such certification to the director of legislative research: *And provided further*; That the above agency shall make expenditures from the world cup fund during fiscal year 2026 to

require the FIFA world cup 26 Kansas City committee to provide a detailed accounting report of all expenditures of the moneys in such account to the legislature on or before January 12, 2026: *And provided further*; That such report shall include an accounting of all expenditures with an economic and fiscal impact report.

(d) During the fiscal year ending June 30, 2026, notwithstanding the provisions of articles 36, 37, 41 or 41a of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, the STAR bonds financing act, K.S.A. 12-17,161 through 12-17,180, and amendments thereto, or any other statute to the contrary, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2026, as authorized by this or other appropriation act of the 2024 or 2025 regular session of the legislature, expenditures shall be made from such moneys for the above agency for fiscal year 2026 for the secretary of commerce, in consultation with the department of revenue and the Kansas development finance authority, to establish a university STAR bonds program subject to the provisions of this subsection: *Provided*, That such university STAR bonds program shall be for any state educational institution as defined in K.S.A. 76-711, and amendments thereto, that has obtained approval for a university STAR bonds project and district from: (1) The president or chancellor of the state educational institution or the state board of regents; and (2) the secretary of commerce: *Provided further*; That any such university STAR bonds project shall be located on land either owned directly by such state educational institution or indirectly by an affiliated organization of such state educational institution: *And provided further*; That such land does not have to be contiguous to such state educational institution: *And provided further*; That for purposes of this subsection, "affiliated organization" means any alumni association, endowment, foundation, related school or enterprise, medical school or innovation campus of a state educational institution: *And provided further*; That such university STAR bonds project may be located in a newly created district or in an existing STAR bonds district: *Provided, however*; That, if such university STAR bonds project is located in an existing STAR bonds district any bonds issued pursuant to this subsection shall be subordinate to any existing bonds previously issued: *And provided further*; That the Kansas development finance authority is hereby authorized to issue bonds in accordance with K.S.A. 74-8905(b), and amendments thereto, for the purpose of paying the costs of construction of or improvements to any land, parking facility, infrastructure or building that is part of such university STAR bonds project: *And provided further*; That any bonds issued pursuant to this subsection may pay for any or all amounts of the overall project costs and shall not be limited to payment of only a certain percentage of total project costs for such university STAR bonds project: *And provided further*; That, unless currently pledged for another purpose, all costs for such bonds issued pursuant to this subsection shall be made payable, both as to principal and interest, from: (1) All state sales, use and liquor tax revenue generated from sales within such university STAR bonds district; and (2) all state sales and use tax revenue from the sale of any machinery, equipment or vehicles sold within the state and subsequently leased to others: *And provided further*; That any bonds issued pursuant to this subsection shall not exceed 30 years in maturity: *And provided further*; That any bonds issued pursuant to this subsection shall not be subject to any requirements for a minimum capital investment or new minimum gross sales requirement: *And provided further*; That all moneys received from the issuance of any such bonds shall be

deposited and accounted for as prescribed by applicable bond covenants: *And provided further*; That any such bonds and interest thereon shall be an obligation only of the Kansas development finance authority, shall not constitute a debt of the state of Kansas within the meaning of section 6 or 7 of article 11 of the constitution of the state of Kansas and shall not pledge the full faith and credit or the taxing power of the state of Kansas: *And provided further*; That all university STAR bonds projects approved pursuant to this subsection shall commence construction for such project not later than December 31, 2025: *And provided further*; That no university STAR bonds projects shall be approved after December 31, 2025.

Sec. 70.

KANSAS HOUSING RESOURCES CORPORATION

(a) In addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated in the state housing trust fund (175-00-7370-7000) for fiscal year 2024 as authorized by K.S.A. 74-8959, and amendments thereto, by section 79 of chapter 82 of the 2023 Session Laws of Kansas, this or any other appropriation act of the 2024 regular session of the legislature, expenditures may be made by the above agency from such fund and identified as moneys for the rural housing revolving loan program, as authorized by section 28 of chapter 81 of the 2022 Session Laws of Kansas, or identified as moneys for the housing revolving loan program, as authorized by section 77 of chapter 82 of the 2023 Session Laws of Kansas, during fiscal year 2024 for loans to a local government, political subdivision of the state, not-for-profit organizations focused on housing development, for-profit or not-for-profit builder or developer for moderate and low-income housing development, including infrastructure necessary to support such development: *Provided*, That at least 50% of such expenditures shall be used in rural communities: *Provided further*; That, notwithstanding the provisions of any statute to the contrary, a local government or political subdivision of the state is hereby authorized to enter into loan agreements under this program: *And provided further*; That the provisions and restrictions of the cash basis and budget laws of this state shall not apply to any loan received by a local government or political subdivision under this program.

Sec. 71.

KANSAS HOUSING RESOURCES CORPORATION

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

State housing trust fund (175-00-7370-7000).....No limit

Provided, That all expenditures from the state housing trust fund shall be made by the Kansas housing resources corporation for the purposes of administering and supporting housing programs of the Kansas housing resources corporation as authorized by K.S.A. 74-8959, and amendments thereto, and this section: *Provided further*; That of the moneys appropriated in the state housing trust fund and identified as moneys for the rural housing revolving loan program, as authorized by section 28 of chapter 81 of the 2022 Session Laws of Kansas, or identified as moneys for the housing revolving loan program, as authorized by section 77 of chapter 82 of the 2023 Session Laws of Kansas, expenditures may be made by the above agency from such identified moneys in such fund for fiscal year 2025 for loans to a local unit of government, political subdivision of

the state, not-for-profit organizations focused on housing development, for-profit or not-for-profit builder or developer for moderate and low-income housing development, including infrastructure necessary to support such development: *And provided further*; That at least 50% of such expenditures shall be used in rural communities: *And provided further*; That, notwithstanding the provisions of any statute to the contrary, a local government or political subdivision of the state is hereby authorized to enter into loan agreements under this program: *And provided further*; That the provisions and restrictions of the cash basis and budget laws of this state shall not apply to any loan received by a local government or political subdivision under this program: *And provided further*; That notwithstanding the provisions of any statute, the interest rate for a loan to any not-for-profit organization focused on housing development shall be equal to the average interest rate of certificates of deposit in Kansas financial institutions in June 2024, as determined by the state treasurer.

Sec. 72.

DEPARTMENT OF LABOR

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (296-00-1000-0503).....\$53,291
Amusement ride safety (296-00-1000-0513).....\$1,784

(b) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 81(b) of chapter 82 of the 2023 Session Laws of Kansas on the workmen's compensation fee fund (296-00-2124) of the Kansas department of labor is hereby increased from \$12,321,935 to \$13,003,257.

(c) On the effective date of this act, the expenditure limitation for capital improvement purposes established for the fiscal year ending June 30, 2024, by section 149(d) of chapter 82 of the 2023 Session Laws of Kansas on the workmen's compensation fee fund (296-00-2124-2228) of the department of labor is hereby increased from \$530,000 to \$556,086.

Sec. 73.

DEPARTMENT OF LABOR

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (296-00-1000-0503).....\$4,085,256

Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That in addition to the other purposes for which expenditures may be made by the above agency from this account for the fiscal year ending June 30, 2025, expenditures may be made from this account for the costs incurred for court reporting under K.S.A. 72-2218 et seq. and 75-4321 et seq., and amendments thereto: *And provided further*; That expenditures from this account for official hospitality by the secretary of labor shall not exceed \$5,000.

Amusement ride safety (296-00-1000-0513).....\$278,077

Provided, That any unencumbered balance in the amusement ride safety account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Unemployment insurance modernization (296-00-1000-0520).....\$5,000,000

Provided, That any unencumbered balance in the unemployment insurance modernization account in excess of \$100 as of June 30, 2024, is hereby reappropriated

for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Workmen's compensation	
fee fund (296-00-2124).....	\$13,158,378
Occupational health and safety –	
federal fund (296-00-3339-3210).....	No limit
Employment security interest	
assessment fund (296-00-2771-2700).....	No limit
Special employment	
security fund (296-00-2120-2000).....	No limit
Employment security	
administration fund (296-00-3335).....	No limit
<i>Provided, That in addition to the other purposes for which expenditures may be made by the department of labor from the employment security administration fund for fiscal year 2025 as authorized by this or other appropriation act of the 2025 regular session of the legislature, expenditures may be made by the department of labor from the employment security administration fund for fiscal year 2025 from moneys made available to the state under section 903 of the federal social security act for the purpose of unemployment insurance modernization: Provided further, That expenditures from such fund for fiscal year 2025 of moneys made available to the state under section 903 of the federal social security act for such unemployment insurance modernization purposes shall not exceed \$4,821,302: And provided further, That all expenditures from the employment security administration fund for any such unemployment insurance modernization purposes shall be in addition to any expenditure limitation imposed on the employment security administration fund for fiscal year 2025.</i>	
Wage claims assignment	
fee fund (296-00-2204-2240).....	No limit
Department of labor special	
projects fund (296-00-2041-2105).....	No limit
Federal indirect cost	
offset fund (296-00-2302-2280).....	No limit
<i>Provided, That, notwithstanding the provisions of K.S.A. 44 - 716a, and amendments thereto, or any other statute during fiscal year 2025, the secretary of labor, with the approval of the director of the budget, may transfer from the special employment security fund of the department of labor to the department of labor federal indirect cost offset fund the portion of such amount that is determined necessary to be in compliance with the employment security law: Provided further, That, upon approval of any such transfer by the director of the budget, notification shall be provided to the director of legislative research department.</i>	
Employment security fund (296-00-7056-7200).....	No limit
Labor force statistics	
federal fund (296-00-3742-3742).....	No limit
Compensation and working conditions	
federal fund (296-00-3743-3743).....	No limit

Employment services Wagner-Peyser funded activities federal fund (296-00-3275-3275).....	No limit
Dispute resolution fund (296-00-2587-2270).....	No limit
<i>Provided</i> , That all moneys received by the secretary of labor for reimbursement of expenditures for the costs incurred for mediation under K.S.A. 72-2232, and amendments thereto, and for fact-finding under K.S.A. 72-2233, and amendments thereto, shall be deposited in the state treasury and credited to the dispute resolution fund: <i>Provided further</i> , That expenditures may be made from this fund to pay the costs incurred for mediation under K.S.A. 72-2232, and amendments thereto, and for fact-finding under K.S.A. 72-2233, and amendments thereto, subject to full reimbursement therefor by the board of education and the professional employees' organization involved in such mediation and fact-finding procedures.	
Indirect cost fund (296-00-2781-2781).....	No limit
Workforce data quality initiative – federal fund (296-00-3237-3237).....	No limit
Employment security fund clearing account (296-00-7055-7100).....	No limit
Employment security fund benefit account (296-00-7054-7000).....	No limit
Employment security fund – special suspense account (296-00-7057-7300).....	No limit
Employment security fund trust account (296-00-7056-7200).....	No limit
Special wage payment clearing trust fund (296-00-7362-7500).....	No limit
Economic adjustment assistance – federal fund (296-00-3415-3415).....	No limit
Social security administration disability – federal fund (296-00-3309-3309).....	No limit
Amusement ride safety fund (296-00-2224-2250).....	No limit
KDOL off-budget fund (296-00-6112-6100).....	No limit
SNAP employment and training pilot – federal fund (296-00-3321-3350).....	No limit
Anti-human trafficking – federal fund (296-00-3644-3644).....	No limit
Coronavirus relief fund (296-00-3753).....	No limit
American rescue plan state relief fund (296-00-3756-3536).....	No limit

Sec. 74.

KANSAS COMMISSION ON VETERANS AFFAIRS OFFICE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures – administration (694-00-1000-0103).....	\$10,055
Operating expenditures – veteran services (694-00-1000-0203).....	\$19,264

Operations – state
 veterans cemeteries (694-00-1000-0703).....\$4,115
 Operating expenditures – Kansas
 soldiers' home (694-00-1000-0403).....\$91,715
 Operating expenditures – Kansas
 veterans' home (694-00-1000-0503).....\$235,115
 Veterans claim assistance program –
 service grants (694-00-1000-0903).....\$150,000

(b) During the fiscal year ending June 30, 2024, the director of the Kansas commission on veterans affairs office, with the approval of the director of the budget, may transfer any part of any item of appropriation for the fiscal year ending June 30, 2024, from the state institutions building fund for the Kansas commission on veterans affairs office or any institution or facility under the general supervision and management of the Kansas commission on veterans affairs office to another item of appropriation for fiscal year 2024 from the state institutions building fund for the Kansas commission on veterans affairs office or any institution or facility under the general supervision and management of the Kansas commission on veterans affairs office. The director of the Kansas commission on veterans affairs office shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

Sec. 75.

KANSAS COMMISSION ON
 VETERANS AFFAIRS OFFICE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures –
 administration (694-00-1000-0103).....\$1,394,420

Provided, That any unencumbered balance in the operating expenditures – administration account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Operating expenditures –
 veteran services (694-00-1000-0203).....\$1,711,600

Provided, That any unencumbered balance in the operating expenditures – veteran services account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*, That expenditures from this account for official hospitality shall not exceed \$2,500.

Operations – state
 veterans cemeteries (694-00-1000-0703).....\$936,465

Provided, That any unencumbered balance in the operations – state veterans cemeteries account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That expenditures from this account for official hospitality shall not exceed \$1,500.

Operating expenditures – Kansas
 soldiers' home (694-00-1000-0403).....\$4,498,946

Provided, That any unencumbered balance in the operating expenditures – Kansas soldiers' home account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Operating expenditures – Kansas
 veterans' home (694-00-1000-0503).....\$4,928,519
Provided, That any unencumbered balance in the operating expenditures – Kansas veterans' home account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Veterans claim assistance program –
 service grants (694-00-1000-0903).....\$1,000,000

Provided, That any unencumbered balance in the veterans claim assistance program – service grants account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That expenditures from the veterans claim assistance program – service grants account shall be made only for the purpose of awarding service grants to veterans service organizations for the purpose of aiding veterans in obtaining federal benefits: *Provided, however*, That no expenditures shall be made by the Kansas commission on veterans affairs office from the veterans claim assistance program – service grants account for operating expenditures or overhead for administering the grants in accordance with the provisions of K.S.A. 73-1234, and amendments thereto.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Soldiers' home fee fund (694-00-2241-2100).....	No limit
Soldiers' home medicare fund (694-00-3168-3100).....	No limit
Soldiers' home medicaid fund (694-00-2464-2464).....	No limit
Veterans' home medicare fund (694-00-3893-3893).....	No limit
Veterans' home medicaid fund (694-00-2469-2469).....	No limit
Veterans' home fee fund (694-00-2236-2200).....	No limit
State veterans cemeteries fee fund (694-00-2332-2600).....	No limit
State veterans cemeteries donations and contributions fund (694-00-7308-5200).....	No limit
VA burial reimbursement fund – federal (694-00-3212-3310).....	No limit
Federal domiciliary per diem fund (694-00-3220).....	No limit
Federal long term care per diem fund (694-00-3232).....	No limit
Commission on veterans affairs federal fund (694-00-3241).....	No limit
American rescue plan state relief fund (694-00-3756-3536).....	No limit
Vietnam war era veterans' recognition award fund (694-00-7017-7000).....	No limit
Kansas hometown	

heroes fund (694-00-7003-7001).....	No limit
Construction state home facilities fund (694-00-3018-3000).....	No limit
State cemetery grants fund (694-00-3048).....	No limit
Kansas soldier home construction grant fund (694-00-3075).....	No limit
Coronavirus relief fund (694-00-3753).....	No limit
CARES provider relief fund (694-00-3754).....	No limit
Veterans benefit lottery game fund (694-00-2303).....	No limit

Provided, That expenditures from the veterans benefit lottery game fund shall be in an amount equal to 50% for operating expenditures and capital improvements of the above agency, or for the use and benefit of the Kansas veterans' home, the Kansas soldiers' home and the state veterans cemetery system; and 50% for the veterans enhanced service delivery program.

(c) (1) During the fiscal year ending June 30, 2025, notwithstanding the provisions of K.S.A. 73-1231, 73-1233, 75-3728g, 76-1906 or 76-1953, and amendments thereto, or any other statute, the director of the Kansas commission on veterans affairs office, with the approval of the director of the budget, may transfer moneys that are credited to a special revenue fund of the Kansas commission on veterans affairs office to another special revenue fund of the Kansas commission on veterans affairs office. The director of the Kansas commission on veterans affairs office shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(2) As used in this subsection, "special revenue fund" means the soldiers' home fee fund (694-00-2241-2100), veterans' home fee fund (694-00-2236-2200), soldiers' home outpatient clinic fund (694-00-2258-2300), soldiers' home benefit fund (694-00-7903-5400), soldiers' home work therapy fund (694-00-7951-5600), veterans' home canteen fund (694-00-7809-5300), veterans' home benefit fund (694-00-7904-5500), Persian Gulf War veterans health initiative fund (694-00-2304-2500), state veterans cemeteries fee fund (694-00-2332-2600), state veterans cemeteries donations and contributions fund (694-00-7308-5200) and Kansas veterans memorials fund (694-00-7332-5210).

(d) During the fiscal year ending June 30, 2025, the director of the Kansas commission on veterans affairs office, with the approval of the director of the budget, may transfer any part of any item of appropriation for the fiscal year ending June 30, 2025, from the state general fund for the Kansas commission on veterans affairs office or any institution or facility under the general supervision and management of the Kansas commission on veterans affairs office to another item of appropriation for fiscal year 2025 from the state general fund for the Kansas commission on veterans affairs office or any institution or facility under the general supervision and management of the Kansas commission on veterans affairs office. The director of the Kansas commission on veterans affairs office shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(e) During the fiscal year ending June 30, 2025, the director of the Kansas commission on veterans affairs office, with the approval of the director of the budget, may transfer any part of any item of appropriation for the fiscal year ending June 30,

2025, from the state general fund for the Kansas commission on veterans affairs office to the Vietnam war era veterans' recognition award fund (694-00-7017-7000). The director of the Kansas commission on veterans affairs office shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(f) During the fiscal year ending June 30, 2025, the director of the Kansas commission on veterans affairs office, with the approval of the director of the budget, may transfer any part of any item of appropriation for the fiscal year ending June 30, 2025, from the state institutions building fund for the Kansas commission on veterans affairs office or any institution or facility under the general supervision and management of the Kansas commission on veterans affairs office to another item of appropriation for fiscal year 2025 from the state institutions building fund for the Kansas commission on veterans affairs office or any institution or facility under the general supervision and management of the Kansas commission on veterans affairs office. The director of the Kansas commission on veterans affairs office shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(g) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$1,260,000 from the lottery operating fund (450-00-5123-5100) of the Kansas lottery to the veterans benefit lottery game fund (694-00-2303-2303) of the Kansas commission on veterans affairs office.

Sec. 76.

DEPARTMENT OF HEALTH AND ENVIRONMENT –
DIVISION OF PUBLIC HEALTH

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (including official hospitality) (264-00-1000-0202).....	\$21,429
Operating expenditures (including official hospitality) – health (264-00-1000-0270).....	\$2,339,167
Laboratory move (264-00-1000).....	\$6,234,800
Lab equipment replacement (264-00-1000-0800).....	\$410,000

Sec. 77.

DEPARTMENT OF HEALTH AND ENVIRONMENT –
DIVISION OF PUBLIC HEALTH

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (including official hospitality) (264-00-1000-0202).....	\$5,940,415
Operating expenditures (including official hospitality) – health (264-00-1000-0270).....	\$10,229,581

Provided, That any unencumbered balance in the operating expenditures (including official hospitality) – health account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Vaccine purchases (264-00-1000-0900).....\$329,607

Provided, That any unencumbered balance in the vaccine purchases account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Aid to local units (264-00-1000-0350).....\$8,249,202

Provided, That any unencumbered balance in the aid to local units account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That, except as provided in subsection (k), all expenditures from this account for state financial assistance to local health departments shall be in accordance with the formula prescribed by K.S.A. 65-241 through 65-246, and amendments thereto.

Aid to local units – primary health projects (264-00-1000-0460).....\$18,750,690

Provided, That any unencumbered balance in the aid to local units – primary health projects account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That prescription support expenditures shall be made from the aid to local units – primary health projects account for: (1) Purchasing drug inventory under section 340B of the federal public health service act for community health center grantees and federally qualified health center look-alikes who qualify; (2) increasing access to prescription drugs by subsidizing a portion of the costs for the benefit of patients at section 340B participating clinics on a sliding fee scale; and (3) expanding access to prescription medication assistance programs by making expenditures to support operating costs of assistance programs: *And provided further*; That funded clinics shall be not-for-profit or publicly funded primary care clinics or dental clinics, including federally qualified community health centers and federally qualified community health center look-alikes, as defined by 42 U.S.C. § 330, that provide comprehensive primary health care or dental services, offer sliding fee discounts based upon household income and serve any person regardless of ability to pay and have a unique patient panel that, at a minimum, represents the income-based disparities of the community: *And provided further*; That policies determining patient eligibility due to income or insurance status may be determined by each community but must be clearly documented and posted: *And provided further*; That of the moneys appropriated in the aid to local units – primary health projects account, not less than \$20,750,690 shall be distributed for community-based primary care grants and services provided by the community care network of Kansas.

Infant and toddler program (264-00-1000-0570).....\$9,500,000

Provided, That any unencumbered balance in the infant and toddler program account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That during the fiscal year ending June 30, 2025, expenditures shall be made by the above agency from the infant and toddler program account in the amount of \$7,500,000 for the purposes of aid to local units and other assistance: *And provided further*; That such moneys shall not be expended for administrative costs incurred by the above agency: *And provided further*; That expenditures of at least \$1,500,000 shall be made from such account to provide early childhood vision services for children served by the Kansas state school for the blind.

Aid to local units – women's wellness (264-00-1000-0610).....\$444,296

Provided, That any unencumbered balance in the aid to local units – women's wellness account in excess of \$100 as of June 30, 2024, is hereby reappropriated for

fiscal year 2025: *Provided further*, That all expenditures from the aid to local units – women’s wellness account shall be in accordance with grant agreements entered into by the secretary of health and environment and grant recipients.

Immunization programs (264-00-1000-1400).....\$397,418

Provided, That any unencumbered balance in the immunization programs account in excess of \$100 as of June 30, 2023, is hereby reappropriated for fiscal year 2024.

Breast cancer

screening program (264-00-1000-1300).....\$1,219,336

Provided, That any unencumbered balance in the breast cancer screening program account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Pregnancy maintenance

initiative (264-00-1000-1100).....\$677,692

Provided, That any unencumbered balance in the pregnancy maintenance initiative account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Cerebral palsy

posture seating (264-00-1000-1500).....\$303,537

Provided, That any unencumbered balance in the cerebral palsy posture seating account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That expenditures may be made by the above agency from the cerebral palsy posture seating account for posture seating for adults.

PKU treatment (264-00-1000-1710).....\$199,274

Provided, That any unencumbered balance in the PKU treatment account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Teen pregnancy

prevention activities (264-00-1000-0650).....\$338,846

Provided, That any unencumbered balance in the teen pregnancy prevention activities account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

State trauma fund (264-00-1000-1720).....\$300,000

Provided, That any unencumbered balance in the state trauma fund account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Lyme disease prevention and research (264-00-1000-0670).....\$140,000

Provided, That any unencumbered balance in the lyme disease prevention and research account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Child abuse review

and evaluation (264-00-1000-1550).....\$875,970

Provided, That any unencumbered balance in the child abuse review and evaluation account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That expenditures shall be made from the child abuse review and evaluation program account to train healthcare providers to recognize signs of child abuse and reimburse reviews and examinations conducted by such trained healthcare providers: *And provided further*, That on or before January 13, 2025, the above agency shall submit a report to the house of representatives committee on appropriations and the senate committee on ways and means on services provided and the location of

services provided by the program.

Tobacco cessation program (264-00-1000-0680).....\$938,756

Provided, That any unencumbered balance in the tobacco cessation program account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Lab equipment replacement (264-00-1000-0800).....\$280,000

Provided, That any unencumbered balance in the lab equipment replacement account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Laboratory (264-00-1000).....\$5,422,273

Provided, That, during the fiscal year ending June 30, 2025, expenditures shall be made by the above agency from the laboratory account in the amount of \$2,500,000 for the purposes of environmentally at-risk testing related to contamination sites in Sedgwick county, including, but not limited to, comprehensive metabolic panels, complete blood count with differential tests, routine comprehensive urinalysis with microscopic examinations and alpha fetoprotein tests: *Provided further*, That of such \$2,500,000 provided from such account for environmentally at-risk testing in Sedgwick county, \$1,000,000 of such expenditures for such purpose shall require a local match of nonstate moneys on a \$1-for-\$1 basis.

Laboratory move (264-00-1000).....\$3,039,000

Provided, That any unencumbered balance in the laboratory move account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Adult inpatient behavioral health services.....\$5,000,000

Provided, That expenditures shall be made from the adult inpatient behavioral health services account for providing adult inpatient behavioral health services at AdventHealth Shawnee Mission, ascension Via Christi St. Joseph campus, Hutchinson regional medical center, Salina regional health center, Stormont Vail regional medical center and the university of Kansas health system and such expenditures shall be distributed based on the number of adult behavioral health beds available at each facility.

Specialty health care access programs (264-00-1000-1450).....\$550,000

Rural hospital bridge funding (264-00-1000).....\$2,000,000

Any unencumbered balance in the following accounts in excess of \$100 as of June 30, 2024, are hereby reappropriated for fiscal year 2025: KDHE lab (264-00-1000-8750), childcare pilot (264-00-1000-0580), specialty health care access programs (264-00-1000-1450).

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Disease control and prevention investigations

and technical assistance –

federal fund (264-00-3150).....No limit

Health and environment training

fee fund – health (264-00-2183-2160).....No limit

Provided, That expenditures may be made from the health and environment training fee fund – health for acquisition and distribution of division of public health program literature and films and for participation in or conducting training seminars for training employees of the division of public health of the department of health and environment,

for training recipients of state aid from the division of public health of the department of health and environment and for training representatives of industries affected by rules and regulations of the department of health and environment relating to the division of public health: *Provided further*, That the secretary of health and environment is hereby authorized to fix, charge and collect fees in order to recover costs incurred for such acquisition and distribution of literature and films and for the operation of such seminars: *And provided further*, That such fees may be fixed in order to recover all or part of such costs: *And provided further*, That all moneys received from such fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the health and environment training fee fund – health: *And provided further*, That, in addition to the other purposes for which expenditures may be made by the department of health and environment for the division of public health from moneys appropriated from the health and environment training fee fund – health for fiscal year 2025, expenditures may be made by the department of health and environment from the health and environment training fee fund – health for fiscal year 2025 for agency operations for the division of public health.

Health facilities review fund (264-00-2505-2250).....	No limit
Insurance statistical	
plan fund (264-00-2243-2840).....	No limit
Health and environment publication	
fee fund – health (264-00-2541-2190).....	No limit
<i>Provided</i> , That expenditures from the health and environment publication fee fund – health shall be made only for the purpose of paying the expenses of publishing documents as required by K.S.A. 75-5662, and amendments thereto.	
District coroners fund (264-00-2653-2320).....	No limit
Sponsored project overhead	
fund – health (264-00-2912-2710).....	No limit
Conversion of materials and equipment	
fund – health (264-00-2410-2240).....	No limit
Tuberculosis elimination and laboratory –	
federal fund (264-00-3559-3559).....	No limit
Maternity centers and child care facilities licensing	
fee fund (264-00-2731-2731).....	No limit
Child care and development block grant –	
federal fund (264-00-3028-3450).....	No limit
Federal supplemental funding for tobacco prevention	
and control – federal fund (264-00-3574-3574).....	No limit
Coordinated chronic disease prevention	
and health promotion program –	
federal fund (264-00-3575-3575).....	No limit
Office of rural health –	
federal fund (264-00-3031-3640).....	No limit
Emergency medical services for children –	
federal fund (264-00-3292-3292).....	No limit
Primary care offices –	
federal fund (264-00-3293-3293).....	No limit
Injury intervention –	

federal fund (264-00-3294-3294).....	No limit
Oral health workforce activities –	
federal fund (264-00-3297-3297).....	No limit
Rural hospital flex program –	
federal fund (264-00-3298-3298).....	No limit
Hospital bioterrorism preparedness –	
federal fund (264-00-3398-3398).....	No limit
Kansas coalition against sexual and domestic violence –	
federal fund (264-00-3907-3907).....	No limit
ARRA collaborative component I –	
federal fund (264-00-3890-3891).....	No limit
ARRA collaborative component III –	
federal fund (264-00-3890-3892).....	No limit
ARRA ambulatory surgical center ASC/HAI medicare –	
federal fund (264-00-3486-3486).....	No limit
Medicare – federal fund (264-00-3064-3062).....	No limit
<i>Provided, That transfers of moneys from the medicare – federal fund to the state fire marshal may be made during fiscal year 2025 pursuant to a contract, which is hereby authorized to be entered into by the secretary of health and environment and the state fire marshal to provide fire and safety inspections for hospitals.</i>	
Migrant health program –	
federal fund (264-00-3069-3070).....	No limit
Tuberculosis prevention –	
federal fund (264-00-3071-4610).....	No limit
Strengthen public health immunization infrastructure –	
federal fund (264-00-3568-3568).....	No limit
Healthy homes and lead poisoning prevention –	
federal fund (264-00-3572-3572).....	No limit
Children's mercy hospital lead program –	
federal fund (264-00-3152-3154).....	No limit
Women, infants and children health program –	
federal fund (264-00-3077-3103).....	No limit
Immunization and vaccines for children grants –	
federal fund (264-00-3747-3741).....	No limit
Home visiting grant –	
federal fund (264-00-3503-3503).....	No limit
Preventive health block grant –	
federal fund (264-00-3614-3200).....	No limit
Maternal and child health block grant –	
federal fund (264-00-3616-3210).....	No limit
National center for health statistics –	
federal fund (264-00-3617-3220).....	No limit
Title X family planning services program –	
federal fund (264-00-3622-3271).....	No limit
Comprehensive STD prevention systems –	
federal fund (264-00-3070-3080).....	No limit
Make a difference information network –	

federal fund (264-00-3234-3234).....	No limit
Ryan White title II –	
federal fund (264-00-3328-3310).....	No limit
Bicycle helmet distribution –	
federal fund (264-00-3815-3815).....	No limit
Bicycle helmet revolving fund (264-00-2575-2630).....	No limit
SSA fee fund (264-00-2269-2030).....	No limit
Childhood lead poisoning prevention program –	
federal fund (264-00-3296-3296).....	No limit
State implementation projects for prevention	
of secondary conditions –	
federal fund (264-00-3087-4405).....	No limit
Title IV-E – federal fund (264-00-3326-3900).....	No limit
HIV prevention projects –	
federal fund (264-00-3740-3521).....	No limit
HIV/AIDS surveillance –	
federal fund (264-00-3399-3399).....	No limit
Infants & toddlers Prt C –	
federal fund (264-00-3516-3171).....	No limit
Universal newborn hearing screening –	
federal fund (264-00-3459-3459).....	No limit
State loan repayment program –	
federal fund (264-00-3760-3755).....	No limit
Opt-out testing initiative –	
federal fund (264-00-3801-3801).....	No limit
Adult lead surveillance data –	
federal fund (264-00-3496-3496).....	No limit
Medical reserve corps contract –	
federal fund (264-00-3502-3502).....	No limit
Trauma fund (264-00-2513-2230).....	No limit
<i>Provided</i> , That expenditures may be made by the department of health and environment for fiscal year 2025 from the trauma fund of the department of health and environment – division of public health for the stroke prevention project: <i>Provided further</i> , That expenditures from the trauma fund for official hospitality shall not exceed \$3,000.	
Homeland security –	
federal fund (264-00-3329-3319).....	No limit
Refugee assistance –	
federal fund (264-00-3378-3345).....	No limit
Personal responsibility education program –	
federal fund (264-00-3494-3494).....	No limit
Kansas vital records for quality improvement –	
federal fund (264-00-3098-3098).....	No limit
Kansas early detection works breast & cervical cancer screening services –	
federal fund (264-00-3099-3099).....	No limit
Kansas public health approaches for	

ensuring quitline capacity – federal fund (264-00-3097-3097).....	No limit
Diagnostic x-ray program – federal fund (264-00-3511-3160).....	No limit
HRSA small hospital improvement grant program – federal fund (264-00-3371-3371)	No limit
State indoor radon grant – federal fund (264-00-3884-3930).....	No limit
Gifts, grants and donations fund – health (264-00-7311-7090).....	No limit
Special bequest fund – health (264-00-7366-7050).....	No limit
Civil registration and health statistics fee fund (264-00-2291-2295).....	No limit
Power generating facility fee fund (264-00-2131-2130).....	No limit
Nuclear safety emergency preparedness special revenue fund (264-00-2415-2280).....	No limit
<i>Provided</i> , That all moneys received by the department of health and environment – division of public health from the nuclear safety emergency management fee fund (034- 00-2081-2200) of the adjutant general shall be credited to the nuclear safety emergency preparedness special revenue fund of the department of health and environment – division of public health: <i>Provided further</i> , That expenditures from the nuclear safety emergency preparedness special revenue fund for official hospitality shall not exceed \$2,500.	
Radiation control operations fee fund (264-00-2531-2530).....	No limit
<i>Provided</i> , That expenditures from the radiation control operations fee fund for official hospitality shall not exceed \$2,000.	
Strengthening public health infrastructure – federal fund (264-00-3547-3547).....	No limit
Improving minority health – federal fund (264-00-3548-3548).....	No limit
Abstinence education – federal fund (264-00-3549-3549).....	No limit
Affordable care act – federal fund (264-00-3546-3546).....	No limit
Carbon monoxide detector/fire injury prevention – federal fund (264-00-3508-3508).....	No limit
Health information exchange – federal fund (264-00-3493-3493).....	No limit
Kansas newborn screening fund (264-00-2027-2027).....	No limit
Actions to prevent and control diabetes, heart disease, and obesity – federal fund (264-00-3749-3742).....	No limit
Healthy start initiative – federal fund (264-00-3751-3751).....	No limit
Immunization capacity building assistance –	

federal fund (264-00-3744-3744).....	No limit
Hospital preparedness and response program for Ebola –	
federal fund (264-00-3033-3033).....	No limit
CDC multipurpose grant	
federal fund (264-00-3243-3243).....	No limit
Kansas newborn screening information system	
maintenance and enhancement	
federal fund (264-00-3612-3612).....	No limit
Lifting young families toward excellence	
federal fund (264-00-3627-3627).....	No limit
Cancer registry federal fund (264-00-3008-3040).....	No limit
Hospital preparedness Ebola –	
federal fund (264-00-3093-3093).....	No limit
Kansas survivor care quality initiative –	
federal fund (264-00-3101-3610).....	No limit
Zika birth defects surveillance & referral –	
federal fund (264-00-3102-3620).....	No limit
IDEA infant toddler-part C-ARRA –	
federal fund (264-00-3282-3282).....	No limit
SAMHSA project launch intv. –	
federal fund (264-00-3284-3284).....	No limit
Immunization grant –	
federal fund (264-00-3372-3150).....	No limit
Small hospital improvement program –	
federal fund (264-00-3392-3392).....	No limit
Cardiovascular health program –	
federal fund (264-00-3401-3407).....	No limit
Kansas senior farmers market nutrition program –	
federal fund (264-00-3406-3406).....	No limit
Lead poisoning preventive health –	
federal fund (264-00-3626-4132).....	No limit
ARRA – WIC grants to states –	
federal fund (264-00-3750-3750).....	No limit
Census of trauma occp fatal. –	
federal fund (264-00-3797-3670).....	No limit
Homeland security grant-KHP –	
federal fund (264-00-3199-3199).....	No limit
Refugee health – federal fund (264-00-3393-3393).....	No limit
ARRA – migrant –	
federal fund (264-00-3396-3396).....	No limit
ARRA – transfer from SRS –	
federal fund (264-00-3471-3471).....	No limit
Public health crisis response –	
federal fund (264-00-3602-3602).....	No limit
Diabetes & heart disease &	
stroke prevention programs –	
federal fund (264-00-3603-3603).....	No limit

Innovative state & local public health strategies to prevent & manage diabetes and heart disease and stroke – federal fund (264-00-3604-3604).....	No limit
Kansas actions to improve oral health outcomes – federal fund (264-00-3921-3921).....	No limit
ARRA – survey, licensure and epidemiology – federal fund (264-00-3746-3746).....	No limit
Campus sexual assault prevention grant – federal fund (264-00-3035-3035).....	No limit
Alzheimer's association inclusion – federal fund (264-00-3607-3607).....	No limit
ESSA preschool development grants birth through five – federal fund (264-00-3608-3608).....	No limit
Preventing maternal deaths – federal fund (264-00-3896-3896).....	No limit
Right-to-know fee fund (264-00-2325-2325).....	No limit
Child care criminal background and fingerprint fund (264-00-2313-2313).....	No limit
Kansas tobacco control program – federal fund (264-00-3598-3598).....	No limit
Colorectal cancer screening – federal fund (264-00-3599-3599).....	No limit
Arthritis evidence based interventions – federal fund (264-00-3755-3756).....	No limit
Coronavirus relief fund (264-00-3753-3753).....	No limit
Rural hospital innovation grant fund (264-00-2871-2871).....	No limit
American rescue plan state relief fund (264-00-3756-3536).....	No limit
Community health workers for COVID response and resilient communities fund (264-00-3832-3832).....	No limit
Maternal deaths due to violence fund (264-00-3724-3724).....	No limit
SHIP COVID testing and mitigation fund (264-00-3651-3651).....	No limit
Adult viral hepatitis prevention and control fund (264-00-3641-3641).....	No limit
COVID 19 health disparities fund (264-00-3683-3683).....	No limit
Kansas environmental health capacity program fund (264-00-3660-3660).....	No limit
HIV care formula grant federal fund (264-00-3328-3311).....	No limit
Drug endangered children in	

Kansas fund (264-00-3657-3657).....	No limit
Strengthening U.S. public health fund (264-00-3926-3926).....	No limit
Expanding COVID-19 vaccination fund (264-00-3931-3931).....	No limit
Adv. health equity for diabetes fund (264-00-3901-3901).....	No limit
Climate pollution reduction grants fund (264-00-3897-3897).....	No limit
KS CCR state permitting program fund (264-00-3934-3934).....	No limit
Solid waste infrastructure for recycling fund (264-00-3659-3659).....	No limit
WISEWOMAN fund (264-00-3933-3933).....	No limit
Expanding public health workforce fund (264-00-3287-3287).....	No limit
Plant/animal disease and pest control (264-00-3360-3539).....	No limit

(c) On July 1, 2024, and on other occasions during fiscal year 2025, when necessary as determined by the secretary of health and environment, the director of accounts and reports shall transfer amounts specified by the secretary of health and environment that constitute reimbursements, credits and other amounts received by the department of health and environment for activities related to federal programs from specified special revenue funds of the department of health and environment – division of public health or of the department of health and environment – division of environment to the sponsored project overhead fund – health (264-00-2912-2715) of the department of health and environment – division of public health.

(d) During the fiscal year ending June 30, 2025, the director of accounts and reports shall transfer an amount or amounts specified by the secretary of health and environment from any one or more special revenue funds of the department of health and environment – division of public health that have available moneys to the sponsored project overhead fund – health (264-00-2912-2710) of the department of health and environment – division of public health for expenditures, as the case may be, for administrative expenses.

(e) During the fiscal year ending June 30, 2025, the amounts transferred by the director of accounts and reports from each of the special revenue funds of the department of health and environment – division of public health to the sponsored project overhead fund – health (264-00-2912-2710) of the department of health and environment – division of public health pursuant to this section may include amounts not to exceed 25% of the expenditures from such special revenue fund or funds, excepting expenditures for contractual services.

(f) During the fiscal year ending June 30, 2025, the secretary of health and environment, with the approval of the director of the budget, may transfer any part of any item of appropriation for fiscal year 2025 from the state general fund for the department of health and environment – division of public health or the department of health and environment – division of environment to another item of appropriation for fiscal year 2025 from the state general fund for the department of health and

environment – division of public health or the department of health and environment – division of environment. The secretary of health and environment shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(g) In addition to the other purposes for which expenditures may be made by the department of health and environment – division of public health from moneys appropriated from the district coroners fund (264-00-2653-2320) for fiscal year 2025, as authorized by this or other appropriation act of the 2025 regular session of the legislature, and notwithstanding the provisions of K.S.A. 22a-245, and amendments thereto, or any other statute, expenditures may be made by the department of health and environment – division of public health from such moneys appropriated from the district coroners fund of the department of health and environment – division of public health for fiscal year 2025 pursuant to K.S.A. 22a-242, and amendments thereto.

(h) On July 1, 2024, the director of accounts and reports shall transfer \$200,000 from the health care stabilization fund (270-00-7404-2100) of the health care stabilization fund board of governors to the health facilities review fund (264-00-2505-2250) of the department of health and environment – division of public health for the purpose of financing a review of records of licensed medical care facilities and an analysis of quality of health care services provided to assist in correcting substandard services and to reduce the incidence of liability resulting from the rendering of health care services and implementing the risk management provisions of K.S.A. 65-4922 et seq., and amendments thereto.

(i) There is appropriated for the above agency from the children's initiatives fund for the fiscal year ending June 30, 2025, the following:

Healthy start (264-00-2000-2105).....\$1,652,876

Provided, That any unencumbered balance in the healthy start account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Infants and toddlers program (264-00-2000-2107).....\$5,800,000

Provided, That any unencumbered balance in the infants and toddlers program account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Smoking prevention (264-00-2000-2109).....\$1,001,960

Provided, That any unencumbered balance in the smoking prevention account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

SIDS network grant (264-00-2000-2115).....\$122,106

Provided, That any unencumbered balance in the SIDS network grant account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Child care health and safety grants (264-00-2000).....\$1,300,000

(j) In addition to the other purposes for which expenditures may be made by the department of health and environment – division of public health during fiscal year 2025 from moneys appropriated from the state general fund or any special revenue fund or funds by this or any other appropriation act of the 2025 regular session of the legislature, expenditures shall be made from such moneys to contract for the services of one or more persons to survey and certify dialysis treatment facilities located in the state of Kansas: *Provided*, That, if the above agency has not surveyed a newly constructed dialysis treatment facility within one year after the operator of the facility notifies the above agency that the facility is operational, then the above agency may

charge the cost of any survey performed on the facility to the operator of such facility: *Provided further*, That any expenditure of moneys and any survey conducted pursuant to this subsection shall comply with requirements imposed by federal law.

(k) Notwithstanding the provisions of K.S.A. 65-242, and amendments thereto, or any other statute to the contrary, during the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025 by this or any other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by the above agency from such moneys to distribute to each local health department an amount of not less than \$12,000 upon application therefor in accordance with K.S.A. 65-242, and amendments thereto: *Provided*, That any remaining moneys appropriated for such purpose, if any, after making distributions in accordance with this subsection shall be distributed in accordance with K.S.A. 65-242, and amendments thereto: *Provided, however*, That, if sufficient funds are not available to make a minimum distribution of \$12,000, then the provisions of K.S.A. 65-242, and amendments thereto, shall control.

(l) In addition to the other purposes for which expenditures may be made by the above agency from the moneys that are identified as moneys from the federal government for coronavirus relief aid to the state of Kansas and appropriated in any special revenue fund or funds for fiscal year 2025, as authorized by this or other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by the above agency from such moneys appropriated from such special revenue fund or funds for fiscal year 2025 to reimburse for testing certified testing laboratories that have entered into an agreement with the above agency and are providing community COVID-19 testing to the general public.

Sec. 78.

DEPARTMENT OF HEALTH AND ENVIRONMENT –
DIVISION OF HEALTH CARE FINANCE

(a) On the effective date of this act, of the \$23,262,331 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 86(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in operating expenditures (264-00-1000-0010), the sum of \$6,625,140 is hereby lapsed.

(b) On the effective date of this act, of the \$700,032,680 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 86(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in other medical assistance (264-00-1000-3026), the sum of \$39,689,787 is hereby lapsed.

(c) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 86(b) of chapter 82 of the 2023 Session Laws of Kansas on the medical programs fee fund (264-00-2395-0110) of the department of health and environment – division of health care finance is hereby increased from \$126,123,554 to \$133,223,554.

Sec. 79.

DEPARTMENT OF HEALTH AND ENVIRONMENT –
DIVISION OF HEALTH CARE FINANCE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (264-00-1000-0010).....\$25,779,192

Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That expenditures shall be made from the operating expenditures account of the above agency for the drug utilization review board to perform an annual review of the approved exemptions to the current single source limit by program.

Children's health

insurance program (264-00-1000-0060).....\$51,836,512

Provided, That any unencumbered balance in the children's health insurance program account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Other medical assistance (264-00-1000-3026).....\$728,305,486

Provided, That any unencumbered balance in the other medical assistance account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That expenditures may be made from the other medical assistance account by the above agency for the purpose of implementing or expanding any prior authorization project: *And provided further*, That an evaluation of the automated implementation, savings obtained from implementation, and other outcomes of the implementation or expansion shall be submitted to the Robert G. (Bob) Bethell joint committee on home and community based services and KanCare oversight prior to the start of the regular session of the legislature in 2025.

Wichita center for graduate

medical education (264-00-1000-3027).....\$2,950,000

Provided, That any unencumbered balance in the Wichita center for graduate medical education account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Graduated medical education (264-00-1000-3028).....\$1,300,000

Provided, That any unencumbered balance in the graduated medical education account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Special enhanced FMAP (264-00-1000-0449).....\$4,000,000

Provided, That any unencumbered balance in the special enhanced FMAP account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Division of health care finance special

revenue fund (264-00-2360-2350).....No limit

Provided, That expenditures from the division of health care finance special revenue fund for the fiscal year ending June 30, 2025, for official hospitality shall not exceed \$1,000.

Health committee

insurance fund (264-00-2569-2500).....No limit

Health care database

fee fund (264-00-2578-2570).....No limit

Association assistance

plan fund (264-00-2391-2391).....No limit

Medical programs fee fund (264-00-2395-0110).....	\$126,123,554
Medical assistance fee fund (264-00-2185-2185).....	No limit
Other state fees fund (264-00-2440-0100).....	No limit
Health care access	
improvement fund (264-00-2443-2215).....	No limit
MMIS and data analysis fund (264-00-2002-2002).....	No limit
Children's health insurance program	
federal fund (264-00-3424-0540).....	No limit
State planning – health care –	
uninsured fund (264-00-3483-3483).....	No limit
HIV care formula grant	
federal fund (264-00-3328-3311).....	No limit
Medical assistance program	
federal fund (264-00-3414-0440).....	No limit
Quality based community	
assessment fund (264-00-2760-2760).....	No limit
KEES interagency	
transfer fund (264-00-6001-6001).....	No limit
Energy assistance	
block grant (264-00-3305-3305).....	No limit
Temporary assistance for	
needy families (264-00-3323-3530).....	No limit
Title IV-E – adoption	
assistance (264-00-3357-3357).....	No limit
Ryan White title II –	
federal fund (264-00-3328-3310).....	No limit

(c) During the fiscal year ending June 30, 2025, any moneys donated or granted to the division of health care finance of the department of health and environment and any federal funds received as match to such donations or grants by the division of health care finance of the department of health and environment for the fiscal year ending June 30, 2025, shall only be expended by the division of health care finance of the department of health and environment to assist the clearinghouse in reducing any backlogs or waiting lists, unless otherwise specified by the donor or grantor: *Provided*, That any donated or granted moneys, and the matching moneys received therefor from the federal centers for medicare and medicaid services, shall not be used to supplant or replace funds already budgeted for the clearinghouse or to restore any other reductions in funding to the clearinghouse or the agency, unless otherwise specified by the donor or grantor.

(d) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the department of health and environment – division of health care finance from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 by this or any other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by the above agency from such moneys to set the monthly protected income level for purposes of determining the person's client obligation at an amount equal to 300% of federal supplemental security income for any person in Kansas receiving home and community-based services administered under section 1915(c) of the federal social

security act and any person in Kansas receiving services from a program of all-inclusive care for the elderly administered by the Kansas department for aging and disability services.

(e) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the department of health and environment – division of health care finance from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 by this or any other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by the above agency from such moneys to implement analytical and publicly available reporting that is compliant with the privacy rule of the administrative simplification subtitle of the health insurance portability and accountability act of 1996 (Pub. L. No. 104-191), and any federal regulations adopted thereunder, to measure outcomes and effectiveness of the health homes program known as onecare Kansas and to assist providers with the provisions of the health homes program.

(f) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the department of health and environment – division of health care finance from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 by this or any other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by the above agency from such moneys to submit to the United States centers for medicare and medicaid services a waiver request to allow for medicaid reimbursement for inpatient psychiatric acute care.

(g) During the fiscal year ending June 30, 2025, notwithstanding the provisions of K.S.A. 38-2001, and amendments thereto, or any other statute to the contrary, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 by this or any other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by the above agency to provide coverage under the state children's health insurance program for children residing in a household that has a gross household income not to exceed 250% of the federal poverty guidelines.

(h) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for the fiscal year 2025 by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made from such moneys to work with hospice stakeholders to identify and submit to the centers for medicare and medicaid services any required state plan amendments needed to implement new payment and systems for hospice providers for fiscal year 2025.

(i) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 as authorized by this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by such agency from such moneys to study the required billing codes and costs of providing remote non-stress tests and ultrasound procedures to pregnant women through the medicaid program: *Provided*, That the results of such study shall be submitted to the senate committee on public health and

welfare and house of representatives committee on health and human services on or before January 13, 2025.

(j) During the fiscal year ending June 30, 2025, notwithstanding the provisions of K.S.A. 65-6208, and amendments thereto, or any other statute to the contrary, in addition to the other purposes for which expenditures may be made by the department of health and environment – division of health care finance from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025, as authorized by this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by such agency from such moneys during fiscal year 2025 to submit to the United States centers for medicare and medicaid services an approval request to increase the hospital provider assessment rate to an amount not less than 5% and not greater than 6%, to include hospital inpatient and outpatient net operating revenue in the hospital provider assessment and to base such assessment on each hospital's fiscal year 2022: *Provided*, That the department of health and environment shall cause notice of such approval by the United States centers for medicare and medicaid services to be published in the Kansas register: *And provided further*, That the changes to the hospital provider assessment described in this subsection shall take effect on and after January 1 or July 1 immediately following such publication: *And provided further*, That, after such date, no additional moneys appropriated from the state general fund shall be expended to support rate enhancements under the hospital provider assessment.

Sec. 80.

DEPARTMENT OF HEALTH AND ENVIRONMENT –
DIVISION OF ENVIRONMENT

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (including official
hospitality) (264-00-1000-0300).....\$30,720

(b) There is appropriated for the above agency from the state water plan fund for the fiscal year ending June 30, 2024, for the state water plan project or projects specified as follows:

Small town infrastructure (264-00-1800-1817).....\$0

Sec. 81.

DEPARTMENT OF HEALTH AND ENVIRONMENT –
DIVISION OF ENVIRONMENT

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (including official
hospitality) (264-00-1000-0300).....\$2,503,371

Provided, That any unencumbered balance in the operating expenditures (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Small town infrastructure (264-00-1000).....\$10,000,000

Provided, That any unencumbered balance in the small town infrastructure account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter

lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Mined-land conservation and reclamation
 fee fund (264-00-2233-2220).....No limit

Solid waste management fund (264-00-2271-2075).....No limit

Provided, That expenditures may be made from the solid waste management fund during the fiscal year ending June 30, 2025, for official hospitality: *Provided further*, That such expenditures for official hospitality shall not exceed \$2,500.

Public water supply fee fund (264-00-2284-2085).....No limit

Voluntary cleanup fund (264-00-2288-2120).....No limit

Storage tank fee fund (264-00-2293-2090).....No limit

Air quality fee fund (264-00-2020-2830).....No limit

Hazardous waste
 collection fund (264-00-2099-2010).....No limit

Health and environment training fee fund –
 environment (264-00-2175-2170).....No limit

Provided, That expenditures may be made from the health and environment training fee fund – environment for acquisition and distribution of division of environment program literature and films and for participation in or conducting training seminars for training employees of the division of environment of the department of health and environment, for training recipients of state aid from the division of environment of the department of health and environment and for training representatives of industries affected by rules and regulations of the department of health and environment relating to the division of environment: *Provided further*, That the secretary of health and environment is hereby authorized to fix, charge and collect fees in order to recover costs incurred for such acquisition and distribution of literature and films and for the operation of such seminars: *And provided further*, That such fees may be fixed in order to recover all or part of such costs: *And provided further*, That all moneys received from such fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the health and environment training fee fund – environment: *And provided further*, That, in addition to the other purposes for which expenditures may be made by the department of health and environment for the division of environment from moneys appropriated from the health and environment training fee fund – environment for fiscal year 2025, expenditures may be made by the department of health and environment from the health and environment training fee fund – environment for fiscal year 2025 for agency operations for the division of environment.

Driving under the
 influence fund (264-00-2101-2020).....No limit

Waste tire management fund (264-00-2635-2820).....No limit

Health and environment publication fee fund –
 environment (264-00-2544-2195).....No limit

Provided, That expenditures from the health and environment publication fee fund – environment shall be made only for the purpose of paying the expenses of publishing documents as required by K.S.A. 75-5662, and amendments thereto.

Local air quality control authority regulation
 services fund (264-00-2657-2330).....No limit

Environmental response fund (264-00-2662-2400).....	No limit
Sponsored project overhead	
fund – environment (264-00-2911-2720).....	No limit
Chemical control fee fund (264-00-2212-2360).....	No limit
QuantiFERON TB	
laboratory fund (264-00-2458-2460).....	No limit
Resource conservation and recovery act –	
federal fund (264-00-3586-3190).....	No limit
Water supply – federal fund (264-00-3295-3130).....	No limit
Air quality section 103 –	
federal fund (264-00-3248-3246).....	No limit
EPA – core support –	
federal fund (264-00-3040-3000).....	No limit
Network exchange grant –	
federal fund (264-00-3267-3267).....	No limit
Kansas clean diesel grant –	
federal fund (264-00-3249-3250).....	No limit
Air quality program –	
federal fund (264-00-3072-3090).....	No limit
Sec. 106 monitoring initiative –	
federal fund (264-00-3619-3240).....	No limit
Air quality section 105 –	
federal fund (264-00-3249-3249).....	No limit
Leaking underground storage tank trust –	
federal fund (264-00-3812-3700).....	No limit
Surface mining control and reclamation act –	
federal fund (264-00-3820-3760).....	No limit
Abandoned mined-land –	
federal fund (264-00-3821-3770).....	No limit
Department of defense and state cooperative	
agreement – federal fund (264-00-3067-3031).....	No limit
EPA non-point source –	
federal fund (264-00-3889-3940).....	No limit
Pollution prevention program –	
federal fund (264-00-3908-3990).....	No limit
EPA water monitoring –	
federal fund (264-00-3086-4200).....	No limit
Gifts, grants and donations	
fund – environment (264-00-7314-7095).....	No limit
Special bequest fund –	
environment (264-00-7367-7040).....	No limit
Aboveground petroleum storage tank release	
trust fund (264-00-7398-7070).....	No limit
Underground petroleum storage tank release	
trust fund (264-00-7399-7060).....	No limit
Drycleaning facility release	
trust fund (264-00-7407-7250).....	No limit

Public water supply loan fund (264-00-7539-7800).....	No limit
Public water supply loan operations fund (264-00-3295-3295).....	No limit
Kansas water pollution control revolving fund (264-00-7530-7400).....	No limit
<i>Provided</i> , That the proceeds from revenue bonds issued by the Kansas development finance authority to provide matching grant payments under the federal clean water act of 1987 (P.L. 92-500) shall be credited to the Kansas water pollution control revolving fund: <i>Provided further</i> , That expenditures from this fund shall be made to provide for the payment of such matching grants.	
Kansas water pollution control operations fund (264-00-7960-8300).....	No limit
Cost of issuance fund for Kansas water pollution control revolving fund revenue bonds (264-00-7531-7600).....	No limit
Surcharge fund for Kansas water pollution control revolving fund revenue bonds (264-00-7539-7805).....	No limit
Surcharge operations fund for Kansas water pollution control revolving fund revenue bonds (264-00-7531-7620).....	No limit
Subsurface hydrocarbon storage fund (264-00-2228-2380).....	No limit
Natural resources damages trust fund (264-00-7265-7265).....	No limit
Hazardous waste management fund (264-00-2519-2290).....	No limit
Brownfields revolving loan program – federal fund (264-00-3278-3278).....	No limit
Mined-land reclamation fund (264-00-2685-2560).....	No limit
Operator outreach training program – federal fund (264-00-3259-3259).....	No limit
Underground storage tank – federal fund (264-00-3732-3510).....	No limit
EPA underground injection control – federal fund (264-00-3295-3288).....	No limit
Laboratory medicaid cost recovery fund – environment (264-00-2092-2060).....	No limit
EPA state response program – federal fund (264-00-3370-3915).....	No limit
Environmental use control fund (264-00-2292-2310).....	No limit
Environmental response remedial activity specific sites – federal fund (264-00-3040-3003).....	No limit
Emergency environmental response – nonspecific sites federal fund (264-00-3067-3030).....	No limit

Medicare program – environment – federal fund (264-00-3096-3050).....	No limit
EPA pollution prevention – federal fund (264-00-3619-3240).....	No limit
Inspections Kansas infrastructure projects – federal fund (264-00-3910-3950).....	No limit
Salt solution mining well plugging fund (264-00-2247-2390).....	No limit
Water program management fund (264-00-2798-2798).....	No limit
UST redevelopment fund (264-00-7397-7080).....	No limit
<i>Provided, That, in addition to the other purposes authorized by K.S.A. 65-34,132, and amendments thereto, notwithstanding the provisions of K.S.A. 65-34,139(a)(3), and amendments thereto, expenditures shall be made from the UST redevelopment fund for fiscal year 2025 for the purposes of reimbursing eligible owners of underground storage tanks, if, pursuant to K.S.A. 65-34,139, and amendments thereto, the owner replaces all components of a single-wall storage tank system with a secondary containment system that complies with K.S.A. 65-34,138, and amendments thereto, after August 8, 2005.</i>	
Office of laboratory services operating fund (264-00-2161-2161).....	No limit
Risk management fund (264-00-7402-7402).....	No limit
Intoxilyzer replacement – federal fund (264-00-3092-3092).....	No limit
Environmental stewardship fund (264-00-7396-7096).....	No limit
EPA multi-purpose grant – federal fund (264-00-3103-3630).....	No limit
Volkswagen environmental fund (264-00-7269-7269).....	No limit
USDA conservation partnership – federal fund (264-00-3022-3022).....	No limit
Environmental response – federal fund (264-00-3066-3010).....	No limit
Other federal grants – federal fund (264-00-3095-5450).....	No limit
Alcohol impaired driving countermeasures incentive grants – federal fund (264-00-3247-3247).....	No limit
Air quality program – federal fund (264-00-3253-3253).....	No limit
Water related grants – federal fund (264-00-3254-3260).....	No limit
EPA nonpoint source implementation – federal fund (264-00-3915-3915).....	No limit
Water protection state grants – federal fund (264-00-3264-3264).....	No limit
Multi-media capacity building – federal fund (264-00-3277-3277).....	No limit

Health watershed initiative – federal fund (264-00-3558-3558).....	No limit
Small employer cafeteria plan development program (264-00-2386-2382).....	No limit
Environmental response RMDL act – federal fund (264-00-3005-3010).....	No limit
Ticket to work grant – federal fund (264-00-3417-4367).....	No limit
Demo to maintenance-indep. employer – federal fund (264-00-3419-3419).....	No limit
EPA underground injection control – federal fund (264-00-3618-3230).....	No limit
104G outreach training program – federal fund (264-00-3722-3500).....	No limit
Drinking water lead testing in school and child care programs – federal fund (264-00-3670-3601).....	No limit
Brownfields revolving loan program fund (264-00-7526-7103).....	No limit
Certification of environmental liability fund (264-00-7527-7230).....	No limit
P/C safety net clinic loan guarantee fund (264-00-7551-7595).....	No limit
KWPC surcharge services fees (264-00-7961-8400).....	No limit
KPWS revolving fund (264-00-7968-8500).....	No limit
KPWS surcharge service fees (264-00-7969-8600).....	No limit
Asbestos remediation fund (264-00-7342-7342).....	No limit
<i>Provided, That, notwithstanding the provisions of K.S.A. 65-5309, and amendments thereto, or any other statute, all fees or other moneys collected by the above agency during fiscal year 2025 related to asbestos remediation, as certified by the secretary of health and environment, shall be credited to the asbestos remediation fund.</i>	
Increasing technical assistance for regenerative agriculture peer mentoring programs fund (264-00-3083-3083).....	No limit
Sewer overflow municipal grants program fund (264-00-3707-3707).....	No limit
American rescue plan state relief fund (264-00-3756-3536).....	No limit
Lead-based paint hazard fee fund (264-00-2289-2140).....	No limit
Gulf of Mexico program fund (264-00-3703-3703).....	No limit
Assistance for small and disadvantaged communities drinking water grant program fund (264-00-3655-3655).....	No limit
Expanding COVID-19	

vaccination fund (264-00-3931-3931).....	No limit
Strengthening U.S. public health fund (264-00-3926-3926).....	No limit
Adv. health equity for diabetes fund (264-00-3901-3901).....	No limit
Climate pollution reduction grants fund (264-00-3897-3897).....	No limit
KS CCR state permitting program fund (264-00-3934-3934).....	No limit
Solid waste infrastructure for recycling fund (264-00-3659-3659).....	No limit
WISEWOMAN fund (264-00-3933-3933).....	No limit
Expanding public health workforce fund (264-00-3287-3287).....	No limit
Plant/animal disease and pest control (264-00-3360-3539).....	No limit
(c) There is appropriated for the above agency from the state water plan fund for the fiscal year ending June 30, 2025, for the state water plan project or projects specified as follows:	
Contamination remediation (264-00-1800-1802).....	\$1,105,578
<i>Provided</i> , That any unencumbered balance in the contamination remediation account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
Local environmental protection program (264-00-1800-1803).....	\$250,000
<i>Provided</i> , That any unencumbered balance in the local environmental protection program account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
TMDL initiatives and use attainability analysis (264-00-1800-1805).....	\$391,378
<i>Provided</i> , That any unencumbered balance in the TMDL initiatives and use attainability analysis account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
Watershed restoration and protection plan (264-00-1800-1808).....	\$1,000,000
<i>Provided</i> , That any unencumbered balance in the watershed restoration and protection plan account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
Nonpoint source program (264-00-1800-1804).....	\$430,587
<i>Provided</i> , That any unencumbered balance in the nonpoint source program account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
Aquifer recharge basin (264-00-1800-1809).....	\$0
Milford and Marion reservoirs harmful algae bloom pilot (264-00-1800-1810).....	\$150,937
<i>Provided</i> , That any unencumbered balance in the Milford and Marion reservoirs harmful algae bloom pilot account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
Drinking water protection (264-00-1800-1806).....	\$800,000

Provided, That any unencumbered balance in the drinking water protection account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Stream trash removal (264-00-1800-1816).....\$0

Provided, That any unencumbered balance in the stream trash removal account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Any unencumbered balance in the small town infrastructure account of the state water plan fund (264-00-1800-1817) in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(d) During the fiscal year ending June 30, 2025, the secretary of health and environment, with the approval of the director of the budget, may transfer any part of any item of appropriation for fiscal year 2025 from the state water plan fund for the department of health and environment – division of environment to another item of appropriation for fiscal year 2025 from the state water plan fund for the department of health and environment – division of environment: *Provided*, That the secretary of health and environment shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research, the chairperson of the house of representatives agriculture and natural resources budget committee and the chairperson of the subcommittee on health and environment/human resources of the senate committee on ways and means.

(e) During the fiscal year ending June 30, 2025, notwithstanding the provisions of K.S.A. 65-3024, and amendments thereto, the director of accounts and reports shall not make the transfers of amounts of interest earnings from the state general fund to the air quality fee fund (264-00-2020-2830) of the department of health and environment, which are directed to be made on or before the 10th day of each month by K.S.A. 65-3024, and amendments thereto.

(f) On July 1, 2024, and on other occasions during fiscal year 2025 when necessary, the director of accounts and reports shall transfer amounts specified by the secretary of health and environment that constitute reimbursements, credits and other amounts received by the department of health and environment for activities related to federal programs, from specified special revenue fund or funds of the department of health and environment – division of public health or of the department of health and environment – division of environment, to the sponsored project overhead fund – environment (264-00-2911-2720) of the department of health and environment – division of environment.

(g) During the fiscal year ending June 30, 2025, the director of accounts and reports shall transfer an amount or amounts specified by the secretary of health and environment from any one or more special revenue fund or funds of the department of health and environment – division of environment that have available moneys to the sponsored project overhead fund – environment (264-00-2911-2720) of the department of health and environment – division of environment or to the sponsored project overhead fund – health (264-00-2912-2710) of the department of health and environment – division of public health, as the case may be, for expenditures for administrative expenses.

(h) During the fiscal year ending June 30, 2025, the secretary of health and environment, with approval of the director of the budget, may transfer any part of any item of appropriation for fiscal year 2025 from the state general fund for the department of health and environment – division of public health or the department of health and environment – division of environment to another item of appropriation for fiscal year

2025 from the state general fund for the department of health and environment – division of public health or the department of health and environment – division of environment. The secretary of health and environment shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(i) During the fiscal year ending June 30, 2025, the amounts transferred by the director of accounts and reports from each of the special revenue funds of the department of health and environment – division of environment to the sponsored project overhead fund – environment (264-00-2911-2720) of the department of health and environment – division of environment pursuant to this section may include amounts equal to not more than 25% of the expenditures from such special revenue fund, excepting expenditures for contractual services.

(j) During the fiscal year ending June 30, 2025, no expenditures shall be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 as authorized by this or any other appropriation act of the 2024 regular session of the legislature to use satellite imagery to identify confined feeding facilities, as defined in K.S.A. 65-171d, and amendments thereto, for inspection.

Sec. 82.

KANSAS DEPARTMENT FOR
AGING AND DISABILITY SERVICES

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

State operations (039-00-1000-0801).....\$85,123
Alcohol and drug abuse services grants (039-00-1000-1010).....\$2,500,654

Provided, That expenditures shall be made by the above agency from the alcohol and drug abuse services grants account to submit a report on the distribution and usage of moneys from the state general fund and federal funds to substance use disorder providers, including the name of each such provider and the dollar amount received by such provider during fiscal year 2023, to the senate committee on ways and means human services subcommittee and the house of representatives committee on social services budget on or before January 13, 2025.

Kansas neurological institute – operating
expenditures (363-00-1000-0303).....\$141,236

Larned state hospital – sexual predator treatment
program (410-00-1000-0200).....\$146,275

Osawatomie state hospital –
SPTP MiCo (494-00-1000-0200).....\$11,297

Parsons state hospital and training center –
operating expenditures (507-00-1000-0100).....\$242,215

Parsons state hospital and
training center – sexual predator
treatment program (507-00-1000-0200).....\$49,342

Osawatomie state hospital – operating
expenditures account (494-00-1000-0100).....\$2,435,962

Osawatomie state hospital – certified
care expenditures account (494-00-1000-0101).....\$1,989,423

Larned state hospital – operating
expenditures account (410-00-1000-0103).....\$16,196,949

(b) On the effective date of this act, of the \$551,600,000 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 89(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in the KanCare caseloads account (039-00-1000-0610), the sum of \$16,307,403 is hereby lapsed.

(c) On the effective date of this act, of the \$53,200,000 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 89(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in the non-KanCare caseloads account (039-00-1000-0611), the sum of \$2,353,887 is hereby lapsed.

(d) On the effective date of this act, the \$903,780 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 89(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in the PASRR account (039-00-1000-0210) is hereby lapsed.

(e) On the effective date of this act, of the \$268,450 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 148(a) of chapter 82 of the 2023 Session Laws of Kansas from the state institutions building fund in the debt service – state hospitals rehabilitation and repair account (039-00-8100-8325), the sum of \$1,006 is hereby lapsed.

(f) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 89(b) of chapter 82 of the 2023 Session Laws of Kansas on the social service block grant fund (039-00-3307-3371) of the Kansas department for aging and disability services is hereby increased from \$4,500,000 to \$4,541,339.

(g) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 89(b) of chapter 82 of the 2023 Session Laws of Kansas on the Larned state hospital fee fund (410-00-2073-2100) is hereby increased from \$3,970,643 to \$4,346,521.

(h) On June 30, 2024, the director of accounts and reports shall transfer any unencumbered balance in the mental health grants fund (039-00-2160-2160) of the Kansas department for aging and disability services to the state highway fund (276-00-4100-4100) of the department of transportation.

Sec. 83.

KANSAS DEPARTMENT FOR
AGING AND DISABILITY SERVICES

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

RSI crisis center base services (039-00-1000-0110).....	\$3,576,100
Comcare crisis center base services (039-00-1000-0120).....	\$1,300,000
Valeo crisis center base services (039-00-1000-0130).....	\$500,000
Salina crisis center base services (039-00-1000-0140).....	\$85,000
Administration official hospitality (039-00-1000-0204).....	\$1,748

Provided, That any unencumbered balance in the administration official hospitality account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Senior care act (039-00-1000-0260).....\$5,515,000

Provided, That any unencumbered balance in the senior care act account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That each grant agreement with an area agency on aging for a grant from the senior care act account shall require the area agency on aging to submit to the secretary for aging and disability services a report for fiscal year 2025 by the area agency on aging, which shall include information about the kinds of services provided and the number of persons receiving each kind of service during fiscal year 2024: *And provided further*; That the secretary for aging and disability services shall submit to the senate committee on ways and means and the house of representatives committee on appropriations at the beginning of the 2025 regular session of the legislature a report of the information contained in such reports from the area agencies on aging on expenditures for fiscal year 2024: *And provided further*; That all people receiving or applying for services that are funded, either partially or entirely, through expenditures from this account shall be placed in appropriate services that are determined to be the most economical services available with regard to state general fund expenditures.

Any unencumbered balance in the program for all-inclusive care for the elderly account (039-00-1000-0270) in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Program grants – nutrition – state match (039-00-1000-0280).....\$7,045,725

Provided, That any unencumbered balance in the program grants – nutrition – state match account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That each grant agreement with an area agency on aging for a grant from the program grants – nutrition – state match account shall require the area agency on aging to submit to the secretary for aging and disability services a report for federal fiscal year 2025 by the area agency on aging, which shall include information about the kinds of services provided and the number of persons receiving each kind of service during federal fiscal year 2024: *And provided further*; That the secretary for aging and disability services shall submit to the senate committee on ways and means and the house of representatives committee on appropriations at the beginning of the 2025 regular session of the legislature a report of the information contained in such reports from the area agencies on aging on expenditures for federal fiscal year 2024: *And provided further*; That all people receiving or applying for services that are funded, either partially or entirely, through expenditures from this account shall be placed in appropriate services that are determined to be the most economical services available with regard to state general fund expenditures.

LTSS Services (039-00-1000-0520).....\$9,964,860

Provided, That any unencumbered balance in the community services and programs account in excess of \$100 as of June 30, 2024, is hereby reappropriated to the LTSS services account for fiscal year 2025.

KanCare caseloads (039-00-1000-0610).....\$566,000,000

Provided, That any unencumbered balance in the KanCare caseloads account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Non-KanCare caseloads (039-00-1000-0611).....\$67,188,000

Provided, That any unencumbered balance in the non-KanCare caseloads account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025:

Provided further, That all people receiving or applying for services that are funded, either partially or entirely, from the non-KanCare caseloads account shall be placed in appropriate services that are determined to be the most economical services available with regard to state general fund expenditures.

KanCare non-caseloads (039-00-1000-0612).....\$470,843,123

Provided, That any unencumbered balance in the KanCare non-caseloads account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

State operations (039-00-1000-0801).....\$41,501,607

Provided, That any unencumbered balance in the state operations account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further,* That expenditures may be made from this account for the purchase of professional liability insurance for physicians and dentists at any institution, as defined by K.S.A. 76-12a01, and amendments thereto.

Alcohol and drug abuse

services grants (039-00-1000-1010).....\$13,218,139

Provided, That any unencumbered balance in the alcohol and drug abuse services grants account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further,* That expenditures shall be made by the above agency from the alcohol and drug abuse services grants account to submit a report on the distribution and usage of moneys from the state general fund and federal funds to substance use disorder providers, including the name of each such provider and the dollar amount received by such provider during fiscal year 2024 and fiscal year 2025 to date, to the senate committee on ways and means human services subcommittee and the house of representatives committee on social services budget on or before January 13, 2025.

Community mental health

centers support (039-00-1000-3001).....\$54,184,328

Provided, That any unencumbered balance in the community mental health centers supplemental funding account in excess of \$100 as of June 30, 2024, is hereby reappropriated to the community mental health centers support account for fiscal year 2025.

Regional beds (039-00-1000-3003).....\$29,650,000

Provided, That any unencumbered balance in the regional beds funding account in excess of \$100 as of June 30, 2024, is hereby reappropriated to the regional beds account for fiscal year 2025.

Behavioral health services (039-00-1000-3004).....\$29,883,075

Provided, That any unencumbered balance in the BH community aid account in excess of \$100 as of June 30, 2024, is hereby reappropriated to the behavioral health services account for fiscal year 2025.

Counties and hospitals

reimbursement (039-00-1000-3005).....\$5,000,000

Provided, That any unencumbered balance in the counties and hospitals reimbursement account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

CDDO support (039-00-1000-4001).....\$11,974,857

Provided, That any unencumbered balance in the CDDO support account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Aging services grants.....\$5,600,000

Kansas neurological institute – operating expenditures (363-00-1000-0303).....\$15,805,553

Provided, That any unencumbered balance in the Kansas neurological institute – operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: Provided, however; That expenditures from the Kansas neurological institute – operating expenditures account for official hospitality by the superintendent shall not exceed \$150: Provided further; That expenditures shall be made from this account to assist residents of the institution to take personally used items that are constructed for use by such residents and which are hereby authorized to be transferred to such residents from the institution to communities when such residents leave the institution to reside in the communities.

Larned state hospital – operating expenditures (410-00-1000-0103).....\$33,860,509

Provided, That any unencumbered balance in the Larned state hospital – operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: Provided, however; That expenditures from the Larned state hospital – operating expenditures account for official hospitality by the superintendent shall not exceed \$150: Provided further; That expenditures may be made from this account for educational services contracts, which are hereby authorized to be negotiated and entered into by Larned state hospital with unified school districts or other public educational services providers: And provided further; That such educational services contracts shall not be subject to the competitive bidding requirements of K.S.A. 75-3739, and amendments thereto.

Larned state hospital – SPTP new crimes reimbursement (410-00-1000-0110).....\$5,000

Provided, That any unencumbered balance in the Larned state hospital – SPTP new crimes reimbursement account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Larned state hospital – sexual predator treatment program (410-00-1000-0200).....\$24,647,905

Provided, That any unencumbered balance in the Larned state hospital – sexual predator treatment program account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Osawatomie state hospital – operating expenditures (494-00-1000-0100).....\$20,790,116

Provided, That any unencumbered balance in the Osawatomie state hospital – operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: Provided, however; That expenditures from the Osawatomie state hospital – operating expenditures account for official hospitality by the superintendent shall not exceed \$150.

Osawatomie state hospital – certified care expenditures (494-00-1000-0101).....\$6,339,019

Provided, That any unencumbered balance in the Osawatomie state hospital – certified care expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Osawatomie state hospital – SPTP MiCo (494-00-1000-0200).....\$1,566,848

Provided, That any unencumbered balance in the Osawatomic state hospital – SPTP MiCo account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Parsons state hospital and training center –
operating expenditures (507-00-1000-0100).....\$19,221,304

Provided, That any unencumbered balance in the Parsons state hospital and training center – operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That expenditures from the Parsons state hospital and training center – operating expenditures account for official hospitality by the superintendent shall not exceed \$150: *And provided further*; That expenditures may be made from this account for educational services contracts, which are hereby authorized to be negotiated and entered into by Parsons state hospital and training center with unified school districts or other public educational services providers: *And provided further*; That such educational services contracts shall not be subject to the competitive bidding requirements of K.S.A. 75-3739, and amendments thereto: *And provided further*; That expenditures shall be made from this account to assist residents of the institution to take personally used items that are constructed for use by such residents and which are hereby authorized to be transferred to such residents from the institution to communities when such residents leave the institution to reside in the communities.

Parsons state hospital and
training center – sexual predator
treatment program (507-00-1000-0200).....\$2,037,289

Provided, That any unencumbered balance in the Parsons state hospital and training center – sexual predator treatment program account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Mental health intervention team pilot (652-00-1000-0150).....\$13,534,722

Provided, That expenditures shall be made by the above agency from such account during fiscal year 2025 to establish the mental health intervention team program: *Provided further*; That such program shall be a continuation of the mental health intervention team pilot program first established pursuant to section 1 of chapter 57 of the 2018 Session Laws of Kansas and K.S.A. 72-9943, and amendments thereto, and continued and expanded through subsequent appropriation acts of the legislature: *And provided further*; That the purposes of the mental health intervention team program are to: Provide greater access to behavioral health services for students enrolled in kindergarten or any of the grades one through 12 and establish a coherent structure between school districts and mental health intervention team providers to optimize scarce behavioral health resources and workforce; identify students, communicate with families and link students and their families to the statewide behavioral health systems and resources within the network of mental health intervention team providers; alleviate the shortage of staff with specialized degrees or training such as school counselors, psychologists and social workers and reduce the competition for such staff between school districts and other private and governmental service providers to provide broader-based and collaborative services to students, especially in rural districts that do not have enough students to justify a full-time staff position; provide and coordinate mental health services to students throughout the calendar year, not only during school hours over nine months of the school year; and reduce barriers that families experience

to access mental health services and maintain consistency for a child to attend recurring sessions and coordination between the child's classroom schedule and the provision of such services: *And provided further*; That the program shall focus on the following students: Any student who has been adjudicated as a child in need of care and is in the custody of the secretary for children and families or has been referred for a families first program or family preservation program; and any other student who is in need of mental health support services: *And provided further*; That the secretary for aging and disability services shall appoint a mental health intervention team program manager and, within the limits of appropriations therefor, such additional staff as necessary to support such manager: *And provided further*; That the above agency shall oversee and implement the mental health intervention team program in accordance with the requirements of this proviso and the policies and procedures established by the above agency pursuant to this proviso: *And provided further*; That during fiscal year 2025, the board of education of a school district may apply to the above agency to establish or maintain a mental health intervention team program within such school district: *And provided further*; That the application shall be in such form and manner as the above agency requires and submitted at a time determined and specified by such agency: *And provided further*; That each application submitted by a school district shall specify the mental health intervention team provider that the school intends to coordinate with to provide school-based services to students who need assistance during the applicable school year: *And provided further*; That the school district shall provide notice to the mental health intervention team provider as soon as they are able of their intent to partner for the following school year: *And provided further*; That the above agency shall establish an application review committee that shall include representatives from mental health intervention team providers and the department of education: *And provided further*; That if a school district and mental health intervention team provider are approved to establish or maintain a mental health intervention team program, the school district shall enter into a memorandum of understanding with a partnering mental health intervention team provider: *And provided further*; That if the school district chooses to partner with more than one mental health intervention team provider, the school district shall enter into a separate memorandum of understanding with each such mental health intervention team provider: *And provided further*; That the above agency may establish requirements for a memorandum of understanding, including contractual provisions that are required to be included in each memorandum of understanding and that are optional and subject to agreement between the school district and the mental health intervention team provider: *And provided further*; That each memorandum of understanding shall be submitted to the above agency for final approval: *And provided further*; That the above agency may authorize another category of provider other than a mental health intervention team provider to serve as a partnering provider under the mental health intervention team program pursuant to this proviso: *And provided further*; That such category of provider shall provide the required services and otherwise meet the requirements of a partnering mental health intervention team provider under this proviso: *And provided further*; That if the above agency authorizes another category of provider other than a mental health intervention team provider, such agency shall provide notification of this decision to the mental health intervention team provider that provides services in that county: *And provided further*; That, subject to appropriations therefor, a school district and mental health intervention team provider that have been

approved by the above agency to establish or maintain a mental health intervention team program shall be eligible to receive a mental health intervention team program grant and a mental health intervention team provider pass-through grant: *Provided, however*; That the amount of a school district's mental health intervention team program grant shall be determined in each school year by calculating the total amount of the salary and fringe benefits paid by the school district to each school liaison: *And provided further*; That the amount of a school district's mental health intervention team provider pass-through grant shall be an amount equal to 50% of the amount of the school district's mental health intervention team grant: *And provided further*; That moneys provided to a school district for the mental health intervention team provider pass-through grant shall be paid to any mental health intervention team provider that partners with the school district: *And provided further*; That if the amount of appropriations are insufficient to pay in full the amount of all grants school districts are entitled to receive for the school year, the above agency shall prorate the amount appropriated among all districts: *And provided further*; That the above agency shall be responsible for the allocation and distribution of grants in accordance with appropriation acts: *And provided further*; That the above agency may make grant payments in installments and may provide for payments in advance or by way of reimbursement and may make any necessary adjustments for any overpayment to a school district: *And provided further*; That the above agency shall not award any grant to a school district unless such district has entered into a memorandum of understanding with a partnering mental health intervention team provider in accordance with this proviso: *And provided further*; That any remaining appropriations that were not allocated to the mental health intervention team program shall provide funding in the form of grants from the above agency to the association of mental health intervention team providers of Kansas to fund training for school districts participating in the mental health intervention team program pursuant to this proviso: *And provided further*; That the above agency shall seek advice from mental health intervention team providers prior to awarding any grant under this subsection: *And provided further*; That the above agency may waive the requirement that a school district employ a school liaison and may instead authorize a mental health intervention team provider that partners with the school district to employ a school liaison: *And provided further*; That such waiver shall only be granted by the above agency in limited circumstances: *And provided further*; That a school district that is granted a waiver pursuant to this proviso shall continue to be eligible to receive the mental health intervention team program grant and the mental health intervention team provider pass-through grant authorized pursuant to this proviso: *And provided further*; That the amount of the mental health intervention team program grant shall be determined in the same manner as provided under this proviso as though the school liaison was employed by such school district: *And provided further*; That upon receipt of any moneys awarded pursuant to the mental health intervention team program grant to any such school district, the school district shall direct payment of such amount to the mental health intervention team provider that employs the school liaison: *And provided further*; That on or before January 13, 2025, the above agency shall prepare and submit a report on the mental health intervention team program for the preceding school year to the house of representatives standing committees on appropriations, social services budget and health and human services, or their successor committees, and the senate standing committees on ways and means, ways and means

subcommittee on human services and public health and welfare, or their successor committees: *And provided further*; That such report shall provide a summary of the program, including, but not limited to, the school districts that applied to participate or continued participating under the program, the mental health intervention team providers, the grant amount each such school district received and the payments made by school districts from the mental health intervention team program fund of each school district: *And provided further*; That the staff required for the establishment and maintenance of a mental health intervention team program shall include a combination of one or more behavioral health liaisons employed by the school district and one or more case managers and therapists licensed by the behavioral sciences regulatory board who are employed by the partnering mental health intervention team provider: *And provided further*; That all staff working together under a school district's program shall be known as the mental health intervention team of the school district: *And provided further*; That the school district and the mental health intervention team provider shall cooperate and work together to identify needs specific to the students in the school district, and the families of such students and shall develop an action plan to implement a school-based program that is tailored to such needs: *And provided further*; That a school district that participates in the program shall employ one or more school liaisons who will help students in need and coordinate services between the school district, the student, the student's family and the mental health intervention team provider: *And provided further*; That a school liaison shall have a bachelor's degree in any field of study: *And provided further*; That a school liaison's roles and responsibilities include, but are not limited to: Identifying appropriate student referrals for the team to engage with; act as a liaison between the school district and the mental health intervention team provider and be the primary point of contact for communications between the school district and the mental health intervention team provider; assist with mental health intervention team provider staff understanding of the school district's system and procedures including the school calendar, professional development, drills and crisis plan protocols; triage prospective student referrals and help decide how to prioritize interventions; help the mental health intervention team provider and other school personnel understand the roles and responsibilities of the mental health intervention team; facilitate communications and connections between families of identified students and the mental health intervention team provider's staff; coordinate a student's treatment schedule with building administrators and classroom teachers, to optimize clinical therapist's productivity; troubleshoot problems that arise and work with the mental health intervention team provider to resolve such problems; track and compile outcomes to monitor the effectiveness of the program; maintain and update the department of education mental health intervention team database as directed by the above agency and required by this section; follow up with child welfare contacts if a student has moved schools to get the child's educational history; be an active part of the school intervention team and relay information back to mental health intervention team provider staff, including student observations, intervention feedback from teachers, communications with family and other relevant information; work with school administration to identify and provide confidential space for a mental health intervention team provider therapist; assist in planning continuity of care through summer services; and submit an annual report to the above agency on how the liaison complied with the required roles and responsibilities: *And provided further*; That within the scope of employment by a school

district, an individual employed as a school liaison shall primarily perform roles and responsibilities that are related to the school liaison position as described in this section: *And provided further*; That once the initial referral has been completed for a student, all relevant information shall be entered into the database within 14 calendar days: *And provided further*; That a mental health intervention team provider that partners with a school district shall employ one or more therapists licensed by the behavioral sciences regulatory board who will collaborate with the school district to assist students in need and provide services to such students under the program: *And provided further*; That a therapist's roles and responsibilities under the program include, but are not limited to: Assist the school liaison with the identification of appropriate student referrals to the program; triage student referrals with the school liaison to prioritize treatment interventions for identified students; work with the school liaison to connect with families or child welfare contacts to obtain consent to commence treatment; conduct a clinical assessment of the identified student and make appropriate treatment recommendations; engage with the student, family or child welfare contacts in clinical interventions as identified on the treatment plan and provide individual and family therapy; administer scales or tests to detect areas of concern with depression, anxiety, self-harm or other areas as identified; make referrals to other treatment modalities as appropriate; communicate educationally appropriate information to the school liaison, such as interventions and strategies for use by classroom and school staff; gather outcome data to monitor the effectiveness of the program; coordinate with the case manager to identify ways to support the student and family; provide therapy services as determined by the students' treatment plan; and maintain the treatment plan and necessary treatment protocols required by the mental health intervention team provider: *And provided further*; That a mental health intervention team provider that partners with a school district shall employ one or more case managers who will collaborate with the school district to assist students in need and to coordinate services under the program: *And provided further*; That a case manager's roles and responsibilities under the program include, but are not limited to: Work with the school liaison and clinical therapist to identify students and triage priorities for treatment; provide outreach to students, families and child welfare contacts to help engage in treatment; participate in the treatment planning process; communicate with the school liaison and other school district personnel about student needs, interventions and progress; help maintain communication between all entities, including the family, student, school, clinical therapist, child welfare contacts and the community; maintain the treatment plan and necessary treatment protocols required by the mental health intervention team provider; make referrals to appropriate community resources; help reconnect students and families when they are not following through with the treatment process; help families negotiate barriers to treatment; and engage with the student in the classroom, the home or the community to help build skills wherever needed: *And provided further*; That each school district that receives moneys for the mental health intervention team program grant or the mental health intervention team provider pass-through grant awarded pursuant to this proviso shall credit the moneys to a mental health intervention team program fund created by such school district: *And provided further*; That moneys in such fund shall be used by a school district to: Pay for the expenditures that are attributable to the salary and fringe benefits of any school liaison employed by the school district pursuant to the mental health intervention team program; and provide

payment to each partnering mental health intervention team provider in an amount equal to the mental health intervention team provider pass-through grant received by the school district: *And provided further*; That the school district shall keep separate accounting records for the school liaison expenditures and the pass-through grants to mental health intervention team providers: *And provided further*; That the above agency shall publish on its website an aggregated report of outcomes achieved, numbers served and associated information by the mental health intervention team program: *And provided further*; That the above agency shall establish a hotline that individuals receiving services from the mental health intervention team program may access outside of the hours that such individuals are receiving services: *And provided further*; That such hotline shall be established for the purposes of providing information sharing and communications regarding crisis coordination and emergency response services: *And provided further*; That as used in this proviso: (1) "Mental health intervention team provider" means a center organized pursuant to article 40 of chapter 19 of the Kansas Statutes Annotated, and amendments thereto, a mental health clinic organized pursuant to article 2 of chapter 65 of the Kansas Statutes Annotated, and amendments thereto, or a federally qualified health center as defined by section 1905(l)(2)(B) of the federal social security act: *And provided further*; That "mental health intervention team provider" includes other provider categories as authorized by the above agency to serve as a partnering provider under the mental health intervention team program pursuant to this proviso: *And provided further*; That a provider under this proviso shall provide services, including: Support for students available 24 hours a day, seven days a week; person-centered treatment planning; and outpatient mental health services; and (2) "school district" means a school district as defined in K.S.A. 72-5132, and amendments thereto, or "qualified school" as defined in K.S.A. 72-4352, and amendments thereto.

Any unencumbered balance in the other medical assistance account (039-00-1000-3002) in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Title XIX fund (039-00-2595-4130).....No limit

Provided, That all receipts resulting from payments under title XIX of the federal social security act to any of the institutions under mental health and intellectual disabilities may be credited to the title XIX fund: *Provided further*; That moneys in the title XIX fund may be used for expenditures for contractual services to provide for collecting additional payments under title XVIII and title XIX of the federal social security act and for expenditures for premiums and surcharges required to be paid for physicians' malpractice insurance.

Kansas neurological institute title XIX
 reimbursements fund (363-00-2060-2200).....No limit

Larned state hospital title XIX
 reimbursements fund (410-00-2074-2200).....No limit

Osawatomie state hospital title XIX
 reimbursements fund (494-00-2080-4300).....No limit

Osawatomie state hospital certified care title XIX

reimbursements fund (494-00-2080-4301).....	No limit
Parsons state hospital title XIX	
reimbursements fund (507-00-2083-2300).....	No limit
Kansas neurological institute	
fee fund (363-00-2059-2000).....	\$1,650,732
Kansas neurological institute –	
foster grandparents program –	
federal fund (363-00-3115-3200).....	No limit
Kansas neurological institute – FGP gifts, grants,	
donations fund (363-00-7125-7400).....	No limit
Kansas neurological institute – patient	
benefit fund (363-00-7910-7100).....	No limit
Kansas neurological institute – work therapy patient	
benefit fund (363-00-7940-7200).....	No limit
Larned state hospital	
fee fund (410-00-2073-2100).....	\$3,675,997
Larned state hospital – work therapy patient	
benefit fund (410-00-7938-7200).....	No limit
Osawatomie state hospital	
fee fund (494-00-2079-4200).....	\$1,717,298
<i>Provided</i> , That all moneys received as fees for the use of video teleconferencing equipment at Osawatomie state hospital shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the video teleconferencing fee account of the Osawatomie state hospital fee fund: <i>Provided further</i> , That all moneys credited to the video teleconferencing fee account shall be used solely for the servicing, technical and program support, maintenance and replacement of associated equipment at Osawatomie state hospital: <i>And provided further</i> , That any expenditures from the video teleconferencing fee account shall be in addition to any expenditure limitation imposed on the Osawatomie state hospital fee fund.	
Osawatomie state hospital certified	
care fund (494-00-2079-4201).....	\$4,338,064
Osawatomie state hospital – cottage revenue and	
expenditures fund (494-00-2159-2159).....	No limit
Osawatomie state hospital – training fee	
revolving fund (494-00-2602-2000).....	No limit
<i>Provided</i> , That all moneys received as fees for training activities for Osawatomie state hospital shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the Osawatomie state hospital – training fee revolving fund: <i>Provided further</i> , That the superintendent of Osawatomie state hospital is hereby authorized to fix, charge and collect fees for training activities at Osawatomie state hospital: <i>And provided further</i> , That such fees shall be fixed in order to recover all or part of the expenses of such training activities for Osawatomie state hospital.	
Osawatomie state hospital – motor pool	
revolving fund (494-00-6164-5200).....	No limit
Osawatomie state hospital –	

canteen fund (494-00-7807-5600).....	No limit
Osawatomie state hospital – work therapy patient benefit fund (494-00-7939-5800).....	No limit
Parsons state hospital and training center fee fund (507-00-2082-2200).....	\$1,050,000

Provided, That all moneys received as fees for the use of video teleconferencing equipment at Parsons state hospital and training center shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the video teleconferencing fee account of the Parsons state hospital and training center fee fund: *Provided further*, That all moneys credited to the video teleconferencing fee account shall be used solely for the servicing, maintenance and replacement of video teleconferencing equipment at Parsons state hospital and training center: *And provided further*, That any expenditures from the video teleconferencing fee account shall be in addition to any expenditure limitation imposed on the Parsons state hospital and training center fee fund.

Parsons state hospital and training center – canteen fund (507-00-7808-5500).....	No limit
Parsons state hospital and training center – patient benefit fund (507-00-7916-5600).....	No limit
DADS social welfare fund (039-00-2141-2195).....	No limit
Indirect cost fund (039-00-2193-2193).....	No limit
Health occupations credentialing fee fund (039-00-2315-2315).....	No limit
Community mental health center improvement fund (039-00-2336-2336).....	No limit
Community crisis stabilization centers fund (039-00-2337-2337).....	No limit
Clubhouse model program fund (039-00-2338-2338).....	No limit
Medical resources and collection fund (039-00-2363-2100).....	No limit

Provided, That all moneys received or collected by the secretary for aging and disability services due to medicaid overpayments shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the medical resources and collection fund: *Provided further*, That expenditures from such fund shall be made for medicaid program-related expenses and used to reduce state general fund outlays for the medicaid program: *And provided further*, That all moneys received or collected by the secretary for aging and disability services due to civil monetary penalty assessments against adult care homes shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the medical resources and collection fund: *And provided further*, That expenditures from such fund shall be made to protect the health or property of adult care home residents as required by federal law.

Problem gambling and addictions grant fund (039-00-2371-2371).....	\$8,406,548
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Provided, That expenditures shall be made by the above agency from the problem gambling and addictions grant fund, not to exceed \$5,000,000, to provide

reimbursement to organizations that provide substance use disorder treatment for uninsured individuals.

State licensure fee fund (039-00-2373-2370).....No limit

Provided, That expenditures shall be made by the above agency from the state licensure fee fund for fiscal year 2025 for the purpose of providing oversight of supplemental nursing services agencies through annual registration and quarterly reporting: *Provided further*, That the above agency shall require a supplemental nursing services agency to register with the above agency by completing a form established by such agency and pay a registration fee of not to exceed \$2,035: *And provided further*, That all fees received pursuant to this subsection shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the state licensure fee fund: *And provided further*, That the above agency shall require a report from each registered supplemental nursing services on a quarterly basis for each healthcare facility that participates in medicare or medicaid with which the supplemental nursing services agency contracts: *And provided further*, That the report shall include a detailed list of the average amount that the supplemental nursing services agency charged the healthcare facility for each individual agency employee category and the supplemental nursing services agency paid to employees in each individual employee category: *And provided further*, That as used in this subsection, "supplemental nursing services agency" means a person engaged for hire in the business of providing or procuring temporary employment in healthcare facilities for nurses and nurse aides: *Provided, however*, That a "supplemental nursing services agency" does not include any individual who only engages in providing such individual's services on a temporary basis to healthcare facilities.

General fees fund (039-00-2524-2500).....No limit

Provided, That the secretary for aging and disability services is hereby authorized to collect: (1) Fees from the sale of surplus property; (2) fees charged for searching, copying and transmitting copies of public records; (3) fees paid by employees for personal long distance calls, postage, faxed messages, copies and other authorized uses of state property; and (4) other miscellaneous fees: *Provided further*, That such fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the general fees fund: *And provided further*, That expenditures shall be made from this fund to meet the obligations of the Kansas department for aging and disability services or to benefit and meet the mission of the Kansas department for aging and disability services.

Senior citizen nutrition

check-off fund (039-00-2660-2610).....No limit

Other state fees fund – community

alcohol treatment (039-00-2661-0000).....No limit

County competency

expense fund (039-00-2893-2893).....No limit

988 suicide prevention and mental health crisis

hotline fund (039-00-2913-2913).....No limit

Quality care services fund (039-00-2999-2902).....No limit

Provided, That the secretary for aging and disability services, acting as the agent of the secretary of health and environment, is hereby authorized to collect the quality care assessment under K.S.A. 75-7435, and amendments thereto, and notwithstanding the

provisions of K.S.A. 75-7435, and amendments thereto, all moneys received for such quality care assessments shall be deposited in the state treasury to the credit of the quality care services fund: *Provided further*, That all moneys in the quality care services fund shall be used to finance initiatives to maintain or improve the quantity and quality of skilled nursing care in skilled nursing care facilities in Kansas in accordance with K.S.A. 75-7435, and amendments thereto.

- Opioid abuse treatment & prevention –
 - federal fund (039-00-3023-3024).....No limit
- Kansas national background check program –
 - federal fund (039-00-3032-3132).....No limit
- Money follows the person grant –
 - federal fund (039-00-3054-4000).....No limit
- Survey & certification –
 - federal fund (039-00-3064-3064).....No limit
- Provided*, That transfers of moneys from the survey & certification – federal fund to the state fire marshal may be made during fiscal year 2025 pursuant to a contract, which is hereby authorized to be entered into by the secretary for aging and disability services with the state fire marshal to provide fire and safety inspections for adult care homes and hospitals.
- Substance abuse/mental health
 - services – partnership for success –
 - federal fund (039-00-3284-1327).....No limit
- Special program for aging IIID –
 - federal fund (039-00-3286-3285).....No limit
- Special program for aging IIIB –
 - federal fund (039-00-3287-3281).....No limit
- Special program for aging IV & II –
 - federal fund (039-00-3288-3297).....No limit
- National family caregiver support program IIIE –
 - federal fund (039-00-3289-3201).....No limit
- Nutrition services incentives –
 - federal fund (039-00-3291-3305).....No limit
- Prevention/treatment substance abuse –
 - federal fund (039-00-3301-0310).....No limit
- Social service block
 - grant fund (039-00-3307-3371).....\$4,500,000

Provided, That each grant agreement with an area agency on aging for a grant from the social service block grant fund shall require the area agency on aging to submit to the secretary for aging and disability services a report for fiscal year 2025 by the area agency on aging, which shall include information about the kinds of services provided and the number of persons receiving each kind of service during fiscal year 2024: *Provided further*, That the secretary for aging and disability services shall submit to the senate committee on ways and means and the house of representatives committee on appropriations at the beginning of the 2025 regular session of the legislature a report of the information contained in such reports from the area agencies on aging on expenditures for fiscal year 2024: *And provided further*, That all people receiving or applying for services that are funded, either partially or entirely, through expenditures

from this fund shall be placed in appropriate services that are determined to be the most economical services available.

Community mental health block grant – federal fund (039-00-3310-0460).....	No limit
Temporary assistance for needy families – federal fund (039-00-3323-3323).....	No limit
PATH – federal fund (039-00-3347-4316).....	No limit
Special program for aging VII-2 – federal fund (039-00-3358-3072).....	No limit
TBI partnership program fund (039-00-3376-3376).....	No limit
Disaster response for Children – federal fund (039-00-3385-3591).....	No limit
Special program for aging VII-3 – federal fund (039-00-3402-3000).....	No limit
Center for medicare/medicaid service – federal fund (039-00-3408-3300).....	No limit
Medicare fund – oasis (039-00-3408-3350).....	No limit
<i>Provided, That all nonfederal reimbursements received by the Kansas department for aging and disability services shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and credited to the nonfederal reimbursements fund.</i>	
Medicare fund – SHICK (039-00-3408-3400).....	No limit
Medical assistance program – federal fund (039-00-3414-0442).....	No limit
Children's health insurance – federal fund (039-00-3424-3420).....	No limit
Special program for aging IIIC – federal fund (039-00-3425-3423).....	No limit
Medicare enrollment assistance program fund – federal (039-00-3468-3450).....	No limit
Systems of care grant – federal fund (039-00-3595-3595).....	No limit
SAMHSA covid-19 supplemental – federal fund (039-00-3672-3997).....	No limit
SSA xx ombudsman cares FFY21 – federal fund (039-00-3680-3083).....	No limit
KS assisted outpatient treatment – federal fund (039-00-3733-3101).....	No limit
ADAS data collection grant – federal fund (039-00-3887-3887).....	No limit
KS ccbhc planning grant – federal fund (039-00-3930-3930).....	No limit
Long-term care loan and grant fund (039-00-5110-5100).....	No limit
KDFA refunding revenue bond 2013B fund (039-00-7111).....	No limit

Trust fund (039-00-7299).....	No limit
Gifts and donations fund (039-00-7309-7000).....	No limit
<i>Provided</i> , That the secretary for aging and disability services is hereby authorized to receive gifts and donations of money for services to senior citizens or purposes related thereto: <i>Provided further</i> , That such gifts and donations of money shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the gifts and donations fund.	
Larned state security hospital	
K DFA 02N-1 fund (039-00-8703).....	No limit
SRS state of Kansas K DFA 04A-1	
project fund (039-00-8704).....	No limit
State of Kansas projects	
K DFA 2010E-F fund (039-00-8705).....	No limit
Parking deduction clearing fund (039-00-9233-9200).....	No limit
Medical assistance recovery	
clearing fund (039-00-9300).....	No limit
Credit card clearing fund (039-00-9400).....	No limit
American rescue plan	
state relief fund (039-00-3756-3536).....	No limit
Valley hope substance use disorder fund.....	\$2,500,000

Provided, That, notwithstanding the provisions of the Kansas fights addiction act, K.S.A. 2023 Supp. 75-775 through 75-781, and amendments thereto, expenditures shall be made from the valley hope substance use disorder fund for infrastructure to expand valley hope located in Atchison, Kansas: *Provided, however*, That prior to making such expenditures, the above agency shall present to the Kansas fights addiction grant review board the above expenditure for the board's review.

Indigent support fund..... \$5,000,000

Provided, That expenditures shall be made from the indigent support fund for providing support to the substance use disorder providers who provide services to individuals who have no insurance or other medical coverage: *Provided further*, That the above agency shall develop guidelines for providers to apply for the funds and establish a review team for the application for funds to determine that such funds are being appropriately used to provide services to such indigent individuals: *Provided, however*, That prior to making such expenditures, the above agency shall present to the Kansas fights addiction grant review board the above expenditure for the board's review.

(c) On July 1, 2024, and at other times during fiscal year 2025, when necessary as determined by the secretary for aging and disability services, the director of accounts and reports shall transfer amounts specified by the secretary for aging and disability services, which amounts constitute reimbursements, credits and other amounts received by the Kansas department for aging and disability services for activities related to federal programs from specified special revenue funds of the Kansas department for aging and disability services to the indirect cost fund of the Kansas department for aging and disability services.

(d) On July 1, 2024, the superintendent of Osawatomie state hospital, upon the approval of the director of accounts and reports, shall transfer an amount specified by the superintendent from the Osawatomie state hospital – canteen fund (494-00-7807-

5600) to the Osawatomie state hospital – patient benefit fund (494-00-7914-5700).

(e) On July 1, 2024, the superintendent of Parsons state hospital, upon approval from the director of accounts and reports, shall transfer an amount specified by the superintendent from the Parsons state hospital and training center – canteen fund (507-00-7808-5500) to the Parsons state hospital and training center – patient benefit fund (507-00-7916-5600).

(f) On July 1, 2024, the superintendent of Larned state hospital, upon approval of the director of accounts and reports, shall transfer an amount specified by the superintendent from the Larned state hospital – canteen fund (410-00-7806-7000) to the Larned state hospital – patient benefit fund (410-00-7912-7100).

(g) During the fiscal year ending June 30, 2025, no moneys paid by the Kansas department for aging and disability services from the CDDO support account (039-00-1000-4001) of the state general fund shall be expended by the entity receiving such moneys to pay membership dues and fees to any entity that does not provide the Kansas department for aging and disability services, the legislative division of post audit or another state agency, access to its financial records upon request for such access.

(h) During the fiscal year ending June 30, 2025, the secretary for aging and disability services, with the approval of the director of the budget, may transfer any part of any item of appropriation for fiscal year 2025 from the state general fund for the Kansas department for aging and disability services or any institution or facility under the general supervision and management of the secretary for aging and disability services to another item of appropriation for fiscal year 2025 from the state general fund for the Kansas department for aging and disability services or any institution or facility under the general supervision and management of the secretary for aging and disability services. The secretary for aging and disability services shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(i) During the fiscal year ending June 30, 2025, the secretary for aging and disability services, with the approval of the director of the budget, may transfer any part of any item of appropriation for fiscal year 2025 from the state institutions building fund for the Kansas department for aging and disability services or any institution or facility under the general supervision and management of the secretary for aging and disability services to another item of appropriation for fiscal year 2025 from the state institutions building fund for the Kansas department for aging and disability services or any institution or facility under the general supervision and management of the secretary for aging and disability services. The secretary for aging and disability services shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(j) In addition to the other purposes for which expenditures may be made by the Kansas department for children and families from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025 for the Kansas department for children and families and in addition to the other purposes for which expenditures may be made by the department of health and environment – division of public health from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025 for the department of health and environment – division of public health, as authorized by this or other appropriation act of the 2025 regular session of the legislature, expenditures may be made by the secretary for

children and families and the secretary of health and environment for fiscal year 2025 to enter into a contract with the secretary for aging and disability services, which is hereby authorized and directed to be entered into by such secretaries, to provide for the secretary for aging and disability services to perform the powers, duties, functions and responsibilities prescribed by and to conduct investigations pursuant to K.S.A. 39-1404, and amendments thereto, in conjunction with the performance of such powers, duties, functions, responsibilities and investigations by the secretary for children and families and the secretary of health and environment under such statute, with respect to reports of abuse, neglect or exploitation of residents or reports of residents in need of protective services on behalf of the secretary for children and families or the secretary of health and environment, as the case may be, in accordance with and pursuant to K.S.A. 39-1404, and amendments thereto, during fiscal year 2025: *Provided*, That, in addition to the other purposes for which expenditures may be made by the Kansas department for aging and disability services from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025 for the Kansas department for aging and disability services, as authorized by this or other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by the secretary for aging and disability services for fiscal year 2025 to provide for the performance of such powers, duties, functions and responsibilities and to conduct such investigations: *Provided further*, That, the words and phrases used in this subsection shall have the meanings respectively ascribed thereto by K.S.A. 39-1401, and amendments thereto.

(k) During the fiscal year ending June 30, 2025, the secretary for aging and disability services, with the approval of the director of the budget, may transfer any part of any item of appropriation for fiscal year 2025 from the title XIX fund (039-00-2595-4130) of the Kansas department for aging and disability services to any institution or facility under the general supervision and management of the secretary for aging and disability services. The secretary for aging and disability services shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(l) Notwithstanding the provisions of K.S.A. 75-5958, and amendments thereto, or any other statute, and subject to appropriations, the secretary for aging and disability services may provide rate increases for nursing facilities for fiscal year 2025.

(m) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025 by this or any other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by such agency from such moneys to operate, or contract for the operation of, eight acute inpatient psychiatric care beds for children in the city of Hays, Kansas, or the surrounding area: *Provided, however*; That expenditures for such purposes during fiscal year 2025 shall not exceed \$4,000,000.

(n) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds as authorized by this or any other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by such agency from such moneys to implement a process for certification and funding for certified community behavioral health clinics: *Provided*, That such agency shall certify as a certified community behavioral health

clinic any community behavioral health center licensed by such agency that provides the following services: Crisis services; screening, assessment and diagnosis, including risk assessment; person-centered treatment planning; outpatient mental health and substance use services; primary care screening and monitoring of key indicators of health risks; targeted case management; psychiatric rehabilitation services; peer support and family supports; medication-assisted treatment; assertive community treatment; and community-based mental healthcare for military servicemembers and veterans.

(o) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds as authorized by this or any other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by such agency from such moneys to submit a report on a quarterly basis, in collaboration with the Kansas department of health and environment, to the Robert G. (Bob) Bethell joint committee on home and community based services regarding the home and community-based services brain injury waiver, including the:

(1) Number of members enrolled in such waiver at the end of the month prior to the committee meeting;

(2) unduplicated number of such members over the course of the calendar year;

(3) number of such members receiving services for a period longer than 2 years and longer than 4 years;

(4) number of such members who did not receive services within a period of 60, 90 or 120 or more days after being enrolled;

(5) number of such members who did not receive a specific waiver service within a period of 30, 60, 90 or 120 or more days prior to the date such member was officially unenrolled from such waiver;

(6) amount of the per-member, per-month enhanced dollar rate provided to a managed care organization for each member enrolled in such waiver;

(7) total number of members enrolled in the waiver disaggregated by county and the per capita enrollment in such waiver disaggregated by county; and

(8) agency's progress toward new policy implementation.

(p) During the fiscal year ending June 30, 2025, in addition to the other purposes for which the above agency may make expenditures from moneys appropriated from the state general fund or in any special revenue fund or funds as authorized by this or any other appropriation act of the 2025 regular session of the legislature, the above agency shall make expenditures from such moneys to establish guidelines for nursing facilities, as defined in K.S.A. 39-923, and amendments thereto, to request a waiver from staffing requirements and to study establishing similar guidelines for other adult care homes, as defined in K.S.A. 39-923, and amendments thereto: *Provided*, That any such guidelines shall be compatible with rules established by the United States centers for medicare and medicaid services.

(q) During the fiscal year ending June 30, 2025, in addition to the other purposes for which the above agency may make expenditures from moneys appropriated from the state general fund or in any special revenue fund or funds as authorized by this or any other appropriation act of the 2025 regular session of the legislature, the above agency shall make expenditures from such moneys to enter into agreements with community mental health centers for the purpose of establishing rates for conducting mobile competency evaluations.

(r) During the fiscal year ending June 30, 2025, in addition to the other purposes for which the above agency may make expenditures from moneys appropriated from the state general fund or in any special revenue fund or funds as authorized by this or any other appropriation act of the 2025 regular session of the legislature, the above agency shall make expenditures from such moneys to enter into agreements to conduct a study of inpatient treatment facility and community-based treatment options, including, but not limited to, psychiatric residential treatment facilities, for treatment of patients under the age of 21 with complex and co-occurring psychiatric disorders combined with intellectual disabilities, developmental disabilities or other cognitive disabilities that result in higher acuity or aggressive behavior that can cause them to be a risk of harm to themselves or others, including developmental disorders such as Smith-Magenis syndrome: *Provided further*, That such study shall include specific recommendations to fill gaps encountered in serving such youth across the state's service delivery systems.

(s) During the fiscal year ending June 30, 2025, notwithstanding the provisions of K.S.A. 39-2019, and amendments thereto, in addition to the other purposes for which the above agency may make expenditures from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 as authorized by this or any other appropriation act of the 2025 regular session of the legislature, the above agency shall make expenditures from such moneys for the purpose of certifying community behavioral health clinics when such clinics are ready and meet the requirements for certification in advance of the deadlines established in K.S.A. 39-2019, and amendments thereto.

(t) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025 by this or any other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by the above agency from such moneys for the purpose of preparing a report on such agency's progress to build capacity for crisis services for Kansans with intellectual or developmental disability: *Provided*, That such report shall be submitted to the senate committee on public health and welfare, the appropriate subcommittee of the senate committee on ways and means, the house of representatives committee on health and human services and the house of representatives committee on social services budget.

(u) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025 by this or any other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by the above agency from such moneys during fiscal year 2025 for the purpose of reviewing the overall costs of providing services within the intellectual and developmental disability service system and making recommendations to the legislature for a method to make regular rate adjustments for such services based on inflationary indexes.

(v) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025 by this or any other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by the above agency from such moneys during fiscal year

2025 for the purpose of submitting to the United States centers for medicare and medicaid services an approval request to develop a home and community-based services community supports waiver to provide services to individuals with intellectual or developmental disability: *Provided*, That the waiver application for such program shall reflect the recommendations of the 2022 Special Committee on Intellectual and Developmental Disability Waiver Modernization, including a per-person maximum of \$20,000 and offering services for transportation, supported employment, individual-directed goods and services, personal care, respite, therapy, assistive technology, independent living, family or caregiver support and training, financial management services and support brokers and benefits counseling.

(w) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made from moneys appropriated for the above agency from the state general fund or from any special revenue fund or funds for fiscal year 2025, by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys to convene a workgroup to study the opening of medicaid rehabilitation codes to new provider types and provide a report to the senate committee on ways and means human services subcommittee and the house of representatives social services budget committee: *Provided*, That the members of such workgroup shall include representatives from the Kansas department for aging and disability services, the department of environment – division of health care finance, the association of community mental health centers of Kansas, community mental health centers, the Kansas health institute and the national council on mental wellbeing.

(x) During the fiscal year ending June 30, 2025, notwithstanding the provisions of any other statute, in addition to the other purposes for which expenditures may be made from moneys appropriated for the above agency from the state general fund or any special revenue fund or funds for fiscal year 2025 by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys to study capacity issues related to home and community-based services provided under the frail and elderly waiver and, if needed, on or before the first day of the 2025 regular session, make recommendations for expanding such services to the senate committee on ways and means human services subcommittee and the house of representatives committee on social services budget.

(y) During the fiscal year ending June 30, 2025, notwithstanding the provisions of any other statute, in addition to the other purposes for which expenditures may be made from moneys appropriated for the above agency from the state general fund or any special revenue fund or funds for fiscal year 2025 by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys to submit a report on how much funding goes to each community developmental disability organization to provide services that are not reimbursable from other funding sources, including what services are provided and what percentage of funds go to each service to the senate committee on ways and means human services subcommittee and the house of representatives committee on social services budget on or before January 13, 2025.

(z) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year

2025 as authorized by this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by such agency from such moneys to require all assisted living facilities, residential healthcare facilities, home plus and boarding care homes, as such terms are defined in K.S.A. 39-923, and amendments thereto, during fiscal year 2025 to submit a report to the secretary for aging and disability services upon the completion of every involuntary transfer or discharge of a resident pursuant to K.A.R. 26-39-102(d) and (f): *Provided, however*; That such reports shall include no personally identifiable information: *Provided further*; That such report shall include: (1) The date when notice of transfer or discharge was provided; (2) the date when the resident left the facility; (3) the type of facility where the resident was transferred or discharged; (4) the reason that required the transfer or discharge of the resident pursuant to K.A.R. 26-39-102(d); (5) if the resident was transferred or discharged pursuant to K.A.R. 26-39-102(f), the reason that required such transfer or discharge; (6) if the resident filed a complaint regarding the notice of transfer or discharge; and (7) any other relevant information required by the secretary: *And provided further*; That any facility that fails to submit a report within 60 days of the completion of the transfer or discharge or resolution of a formal complaint shall be subject to a civil penalty as provided in K.S.A. 39-946, and amendments thereto: *And provided further*; That the secretary shall establish a system and collect data from the long term care ombudsman and such assisted living facilities, residential healthcare facilities, home plus and boarding care homes on any involuntary transfers or discharges pursuant to K.A.R. 26-39-102(d) and (f): *And provided further*; That the secretary shall compile all such information and submit a report to the house of representatives committees on social services budget, health and human services and judiciary and the senate committees on public health and welfare and ways and means on the first day of the 2026 regular session of the legislature.

(aa) During the fiscal year ending June 30, 2025, no expenditures shall be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for the above agency for fiscal year 2025 as authorized by this or other appropriation act of the 2024 regular session of the legislature, to make any changes to targeted case management services for persons with intellectual or developmental disabilities unless the legislature expressly consents to, and approves of, such changes by an act or appropriation act of the legislature.

(bb) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$2,500,000 from the Kansas fights addiction fund (082-00-2826-2826) of the attorney general to the valley hope substance use disorder fund of the Kansas department for aging and disability services.

(cc) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$5,000,000 from the Kansas fights addiction fund (082-00-2826-2826) of the attorney general to the indigent support fund of the Kansas department for aging and disability services.

(dd) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for the above agency for fiscal year 2025 as authorized by this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys to decrease the waiting list for eligible individuals to receive home

and community-based services pursuant to the physical disability (PD) waiver to not more than 2,000 eligible individuals: *Provided*, That expenditures shall be made by the above agency from such moneys to provide an estimate of the amount of additional moneys needed by the above agency to provide home and community-based services pursuant to the PD waiver to eligible individuals and maintain the waiting list to not more than 2,000 eligible individuals for fiscal years 2025 and 2026: *Provided further*, That such estimate shall be submitted to the senate committees on ways and means, public health and welfare and appropriate subcommittee of the committee on ways and means and the house of representatives committees on appropriations, health and human services and social services budget on or before January 13, 2025.

(ee) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for the above agency for fiscal year 2025 as authorized by this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys to decrease the waiting list for eligible individuals to receive home and community-based services pursuant to the intellectual or developmental disability (I/DD) waiver to not more than 4,800 eligible individuals: *Provided*, That expenditures shall be made by the above agency from such moneys to provide an estimate of the amount of additional moneys needed by the above agency to provide home and community-based services pursuant to the I/DD waiver to eligible individuals and maintain the waiting list to not more than 4,800 eligible individuals for fiscal years 2025 and 2026: *Provided further*, That such estimate shall be submitted to the senate committees on ways and means, public health and welfare and appropriate subcommittee of the committee on ways and means and the house of representatives committees on appropriations, health and human services and social services budget on or before January 13, 2025.

Sec. 84.

KANSAS DEPARTMENT FOR
AGING AND DISABILITY SERVICES

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2026, the following:

Certified community behavioral health
clinic planning grants.....\$4,000,000
Provided, That expenditures shall be made by the above agency from the certified community behavioral health clinic planning grants account so that not more than 50% of grants go to assist federally qualified health clinics or federally qualified health clinic look-alikes in becoming certified as a certified community behavioral health clinic.

Sec. 85.

KANSAS DEPARTMENT FOR
CHILDREN AND FAMILIES

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

State operations (including official
hospitality) (629-00-1000-0013).....\$1,139,488
Youth services aid
and assistance (629-00-1000-7020).....\$2,845,690

Sec. 86.

KANSAS DEPARTMENT FOR CHILDREN AND FAMILIES

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

State operations (including official hospitality) (629-00-1000-0013).....\$145,578,546

Provided, That any unencumbered balance in the state operations (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Hope ranch program for women (629-00-1000-0600).....\$300,000

Provided, That on or before January 13, 2025, the hope ranch program for women shall report to the Kansas legislature on performance measures evaluating the program's effectiveness for fiscal year 2025.

WeKanDrive (629-00-1000-0700)\$750,000

Provided, That expenditures shall be made from the WeKanDrive account to expand the WeKanDrive program statewide to support older youth in foster care and young adults in obtaining their driver's license in Kansas.

Cash assistance (629-00-1000-2010).....\$14,794,407

Provided, That any unencumbered balance in the cash assistance account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Vocational rehabilitation aid and assistance (629-00-1000-5010).....\$7,818,235

Provided, That any unencumbered balance in the vocational rehabilitation aid and assistance account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: Provided further, That expenditures may be made from this account for the acquisition of durable medical equipment and assistive technology devices: And provided further, That expenditures may be made from this account by the secretary for children and families for the purchase of workers compensation insurance for consumers of vocational rehabilitation services and assessments at work sites and job tryout sites throughout the state.

Youth services aid and assistance (629-00-1000-7020).....\$256,483,476

Provided, That any unencumbered balance in the youth services aid and assistance account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: Provided further, That expenditures shall be made from the youth services aid and assistance account in an amount of not to exceed \$250,000 for funding for keys for networking, inc., to provide the iGRAD program for use among Kansas foster care children: And provided further, That the above agency and keys for networking, inc., shall submit a status report to the senate committee on ways and means human services subcommittee and the house of representatives social services budget committee prior to January 31, 2025, detailing the iGRAD program's use among Kansas foster care children.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Social welfare fund (629-00-2195-0110).....	No limit
Project maintenance	
reserve fund (629-00-2214-0150).....	No limit
Other state fees fund (629-00-2220).....	No limit
Disaster relief – federal fund (629-00-3005-7344).....	No limit
Child care discretionary –	
federal fund (629-00-3028-0522).....	No limit
Title IV-B promoting safe/stable families –	
federal fund (629-00-3302).....	No limit
Low-income home energy assistance –	
federal fund (629-00-3305-0350).....	No limit
Child welfare services state grants –	
federal fund (629-00-3306-0341).....	No limit
Social services block grant –	
federal fund (629-00-3307-0370).....	No limit
Commodity supp food program –	
federal fund (629-00-3308-3215).....	No limit
Social security – disability insurance –	
federal fund (629-00-3309-0390).....	No limit
Supplemental nutrition assistance program –	
federal fund (629-00-3311).....	No limit
Emergency food assistance program –	
federal fund (629-00-3313-2310).....	No limit
Rehabilitation services – vocational rehabilitation –	
federal fund (629-00-3315).....	No limit
Child support enforcement –	
federal fund (629-00-3316).....	No limit
Child care and development	
mandatory and matching –	
federal fund (629-00-3318-0523).....	No limit
Temporary assistance to needy families –	
federal fund (629-00-3323-0530).....	No limit
<i>Provided, That expenditures shall be made by the above agency for fiscal year 2025 from the temporary assistance for needy families – federal fund to the boys and girls clubs for out-of-school time support in an amount of not to exceed \$780,000: Provided further, That expenditures shall be made by the above agency for fiscal year 2025 from the temporary assistance to needy families – federal fund for a matching funds grant with a charitable organization exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code to provide toiletry kits for public elementary or secondary schools in an amount not to exceed \$1,800,000.</i>	
SNAP technology project for success –	
federal fund (629-00-3327-3327).....	No limit
Title IV-E foster care –	
federal fund (629-00-3337-0419).....	No limit
Chafee education and	
training vouchers program –	
federal fund (629-00-3338-0425).....	No limit

Adoption incentive payments – federal fund (629-00-3343-0426).....	No limit
Adoption assistance – federal fund (629-00-3357-0418).....	No limit
Chafee foster care independence program – federal fund (629-00-3365-0417).....	No limit
Headstart – federal fund (629-00-3379-6323).....	No limit
Developmental disabilities basic support – federal fund (629-00-3380-4360).....	No limit
Children's justice grants to states – federal fund (629-00-3381-7320).....	No limit
Child abuse and neglect state grants – federal fund (629-00-3382-7210).....	No limit
Independent living state grants – federal fund (629-00-3387).....	No limit
Independent living services for older blind – federal fund (629-00-3388-5313).....	No limit
Supported employment for individuals with severe disabilities – federal fund (629-00-3389).....	No limit
Medical assistance program – federal fund (629-00-3414).....	No limit
Children's health insurance program – federal fund (629-00-3424-0541).....	No limit
SNAP employment and training exchange – federal fund (629-00-3452-3452).....	No limit
Child-care disaster – federal fund (629-00-3597-3597).....	No limit
Randolph sheppard FRRP – federal fund (629-00-3647-3647).....	No limit
Low income water assistance – federal fund (629-00-3653-3653).....	No limit
Adult prtctve srvcv eia – federal fund (629-00-3658-3658).....	No limit
SNAP pandemic ebt admin-21 – federal fund (629-00-3661-0431).....	No limit
SNAP summer ebt admin – federal fund (629-00-3664-3664).....	No limit
SNAP data grant – federal fund (629-00-3674-3674).....	No limit
Adult protective services crrsa21 – federal fund (629-00-3680-3680).....	No limit
Title IV-E kinship navigator – federal fund (629-00-3712-0429).....	No limit
Coronavirus relief fund (629-00-3753).....	No limit
Prevention services grant fund (629-00-3813-0428).....	No limit
SRS enterprise fund (629-00-5105).....	No limit
Receipt suspense	

clearing fund (629-00-9212-0910).....	No limit
Client assistance payment	
clearing fund (629-00-9214-0930).....	No limit
Child support collections	
clearing fund (629-00-9218-0970).....	No limit
EBT settlement fund (629-00-9219-0980).....	No limit
CAP settlement fund (629-00-9219-0990).....	No limit
Credit card clearing fund (629-00-9405-9400).....	No limit

(c) During the fiscal year ending June 30, 2025, the secretary for children and families, with the approval of the director of the budget, may transfer any part of any item of appropriation for the fiscal year ending June 30, 2025, from the state general fund for the Kansas department for children and families to another item of appropriation for fiscal year 2025 from the state general fund for the Kansas department for children and families. The secretary for children and families shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(d) During the fiscal year ending June 30, 2025, the secretary for children and families, with the approval of the director of the budget and subject to the provisions of federal grant agreements, may transfer moneys received under a federal grant that are credited to a federal fund of the Kansas department for children and families to another federal fund of the Kansas department for children and families. The secretary for children and families shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(e) There is appropriated for the above agency from the children's initiatives fund for the fiscal year ending June 30, 2025, the following:

Child care (629-00-2000-2406).....	\$5,033,679
<i>Provided</i> , That any unencumbered balance in the child care account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
Workforce registry (629-00-2000).....	\$1,100,000

Provided, That any unencumbered balance in the family preservation account in excess of \$100 as of June 30, 2024, is hereby reappropriated to the workforce registry account for fiscal year 2025.

Sec. 87.

KANSAS GUARDIANSHIP PROGRAM

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Kansas guardianship program (261-00-1000-0300).....	\$100,825
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Sec. 88.

KANSAS GUARDIANSHIP PROGRAM

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Kansas guardianship program (261-00-1000-0300).....	\$1,436,652
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Provided, That any unencumbered balance in the Kansas guardianship program account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Sec. 89.

STATE LIBRARY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (434-00-1000-0300).....	\$10,910
Grants to libraries and library systems – talking book services (434-00-1000-0430).....	\$2,900

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2024, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

American rescue plan – state fiscal relief – federal fund (434-00-3756).....	No limit
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Sec. 90.

STATE LIBRARY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (434-00-1000-0300).....	\$1,447,222
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Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That expenditures from the operating expenditures account for official hospitality shall not exceed \$755.

Grants to libraries and library systems – grants in aid (434-00-1000-0410).....	\$1,807,717
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Provided, That any unencumbered balance in the grants to libraries and library systems – grants in aid account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That, notwithstanding the provisions of K.S.A. 75-2555, and amendments thereto, or any other statute to the contrary, during the fiscal year ending June 30, 2025, expenditures shall be made by the above agency from the grants to libraries and library systems – grants in aid account to distribute \$1,000 to each eligible local public library: *And provided further*; That expenditures shall be made by the above agency from such account to distribute to each regional library an amount of not less than 1/14 of the total amount distributed to local public libraries in the preceding proviso: *And provided further*; That any remaining moneys in such account after making distributions in accordance with this subsection shall be distributed in accordance with the formula in K.S.A. 75-2555, and amendments thereto.

Grants to libraries and library systems – interlibrary loan development (434-00-1000-0420).....	\$1,133,729
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Provided, That any unencumbered balance in the grants to libraries and library systems – interlibrary loan development account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Grants to libraries and library systems – talking book services (434-00-1000-0430).....	\$466,304
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Provided, That any unencumbered balance in the grants to libraries and library systems – talking book services account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Blind information

access program (434-00-1000-0500).....\$31,000

Provided, That any unencumbered balance in the blind information access program account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

State library fund (434-00-2076-2500).....No limit

Federal library services and technology

act – fund (434-00-3257-3000).....No limit

Grants and gifts fund (434-00-7304-7000).....No limit

Coronavirus relief fund (434-00-3753).....No limit

American rescue plan – state fiscal

relief – federal fund (434-00-3756).....No limit

Sec. 91.

KANSAS STATE SCHOOL FOR THE BLIND

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (604-00-1000-0303).....\$26,745

Sec. 92.

KANSAS STATE SCHOOL FOR THE BLIND

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (604-00-1000-0303).....\$7,432,213

Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025:

Provided, however; That expenditures from the operating expenditures account for official hospitality shall not exceed \$2,000.

Extended school

year program (604-00-1000-0400).....\$550,000

Arts for the handicapped (604-00-1000-0502).....\$133,847

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Local services

reimbursement fund (604-00-2088).....No limit

Provided, That the Kansas state school for the blind is hereby authorized to assess and collect a fee of 20% of the total cost of services provided to local school districts:

Provided further; That all moneys received from such fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the local services reimbursement fund.

General fees fund (604-00-2093).....No limit

Student activity

fees fund (604-00-2146).....No limit

Chapter I handicapped FDF – federal fund (604-00-3039).....	No limit
Special education state grants – federal fund (604-00-3234).....	No limit
School breakfast program – federal fund (604-00-3529).....	No limit
Federal school lunch – federal fund (604-00-3530).....	No limit
Child and adult care food program – federal fund (604-00-3531).....	No limit
Safe schools – federal fund (604-00-3569).....	No limit
Deaf-blind project – federal fund (604-00-3583).....	No limit
Summer food service program – federal fund (604-00-3591).....	No limit
ESSER II federal fund (604-00-3638).....	No limit
American rescue plan-state relief – federal fund (604-00-3756).....	No limit
Education improvement – federal fund (604-00-3898).....	No limit
Gift fund (604-00-7329-5100).....	No limit
Special bequest fund (604-00-7333).....	No limit

(c) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025 as authorized by this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys to submit a status report on or before January 31, 2025, to the senate committee on education and the house of representatives committee on K-12 budget detailing the early childhood program and the agency's ability to transition the program to self-sufficient funding.

Sec. 93.

KANSAS STATE SCHOOL FOR THE DEAF

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (610-00-1000-0303).....	\$38,221
Language assessment program (610-00-1000-0500).....	\$380

Sec. 94.

KANSAS STATE SCHOOL FOR THE DEAF

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (610-00-1000-0303).....	\$11,159,819
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Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That expenditures from the operating expenditures account for official hospitality shall not exceed \$2,000.

Language assessment program.....	\$387,565
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Provided, That any unencumbered balance in the language assessment program account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Local services reimbursement fund (610-00-2091-2200).....No limit

Provided, That the Kansas state school for the deaf is hereby authorized to assess and collect a fee of 20% of the total cost of services provided to local school districts: *Provided further*, That all moneys received from such fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the local services reimbursement fund.

General fees fund (610-00-2094).....No limit

Student activity fees fund (610-00-2147).....No limit

Language assessment fee fund (610-00-2891).....No limit

Provided, That expenditures shall be made from the language assessment fee fund for operating expenditures to implement a fee-for-service model to fund the implementation of a language assessment program for children ages three through eight: *Provided further*, That the above agency is hereby authorized to fix, charge and collect fees from unified school districts, special education cooperatives and interlocals to fund the operations of the language assessment program authorized pursuant to K.S.A. 75-5397e, and amendments thereto: *And provided further*, That all fees received for such programs shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the language assessment fee fund: *And provided further*, That all expenditures from the language assessment fee fund shall be only for the operations of the language assessment program.

Special education state grants – federal fund (610-00-3234).....No limit

Universal newborn screening – federal fund (610-00-3459).....No limit

School breakfast program – federal fund (610-00-3529).....No limit

School lunch program – federal fund (610-00-3530).....No limit

Special education preschool grants – federal fund (610-00-3535).....No limit

Summer food service program – federal fund (610-00-3591).....No limit

Elementary and secondary school emergency relief – federal fund (610-00-3638).....No limit

COVID-19 federal relief fund – federal fund (610-00-3649).....No limit

American rescue plan – state relief – federal fund (604-00-3756).....No limit

Special bequest fund (610-00-7321).....	No limit
Gift fund (610-00-7330).....	No limit
Special workshop fund (610-00-7504).....	No limit

Sec. 95.

STATE HISTORICAL SOCIETY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (288-00-1000-0083).....	\$28,394
Shawnee Mission roofs replacement (288-00-1000).....	\$350,000

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2024, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Native American graves protection and repatriation fund (288-00-3903-3903).....	No limit
American rescue plan – state fiscal relief – federal fund (288-00-3756).....	No limit

(c) During the fiscal year ending June 30, 2024, in addition to the other purposes for which the above agency may make expenditures from moneys appropriated from the operating expenditures account (288-00-1000-0083) as authorized by section 98(a) of chapter 82 of the 2023 Session Laws of Kansas, this or any other appropriation act of the 2024 regular session of the legislature, the above agency may make expenditures from such moneys in an amount of not to exceed \$1,750 for official hospitality.

(d) During the fiscal year ending June 30, 2024, in addition to the other purposes for which the above agency may make expenditures from moneys appropriated from the historic preservation overhead fees fund (288-00-2916-2380) as authorized by section 98(b) of chapter 82 of the 2023 Session Laws of Kansas, this or any other appropriation act of the 2024 regular session of the legislature, the above agency may make expenditures from such moneys in an amount of not to exceed \$1,000 for official hospitality.

(e) On the effective date of this act, the expenditure limitation for state operations established for the fiscal year ending June 30, 2024, by section 98(b) of chapter 82 of the 2023 Session Laws of Kansas on the heritage trust fund (288-00-7379-7600) of the state historical society is hereby increased from \$100,000 to \$111,083.

Sec. 96.

STATE HISTORICAL SOCIETY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (288-00-1000-0083).....	\$4,652,354
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Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That expenditures from the operating expenditures account for official hospitality shall not exceed \$2,000.

Humanities Kansas (288-00-1000-0600).....	\$50,501
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(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other

than refunds authorized by law shall not exceed the following:

- General fees fund (288-00-2047-2300).....No limit
- Archeology fee fund (288-00-2638-2350).....No limit

Provided, That expenditures may be made from the archeology fee fund for operating expenses for providing archeological services by contract: *Provided further*, That the state historical society is hereby authorized to fix, charge and collect fees for the sale of such services: *And provided further*, That such fees shall be fixed in order to recover all or part of the operating expenses incurred in providing archeological services by contract: *And provided further*, That all fees received for such services shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the archeology fee fund.

- Conversion of materials and equipment fund (288-00-2436-2700).....No limit
- Microfilm fees fund (288-00-2246-2370).....No limit

Provided, That expenditures may be made from the microfilm fees fund for operating expenses for providing imaging services: *Provided further*, That the state historical society is hereby authorized to fix, charge and collect fees for the sale of such services: *And provided further*, That such fees shall be fixed in order to recover all or part of the operating expenses incurred in providing imaging services: *And provided further*, That all fees received for such services shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the microfilm fees fund.

- Records center fee fund (288-00-2132-2100).....No limit

Provided, That expenditures may be made from the records center fee fund for operating expenses for state records and for the trusted digital repository for electronic government records.

- Historic properties fee fund (288-00-2164-2310).....No limit

- Historic preservation overhead fees fund (288-00-2916-2380).....No limit

Provided, That expenditures from the historic preservation overhead fees fund for official hospitality shall not exceed \$1,000.

- National historic preservation act fund – local (288-00-3089-3000).....No limit

- Private gifts, grants and bequests fund (288-00-7302-7000).....No limit

- Museum and historic sites visitor donation fund (288-00-2142-2250).....No limit

- Insurance collection replacement/ reimbursement fund (288-00-2182-2320).....No limit

- Heritage trust fund (288-00-7379-7600).....No limit

Provided, That expenditures from the heritage trust fund for state operations shall not exceed \$119,401.

- Land survey fee fund (288-00-2234-2330).....No limit

Provided, That, notwithstanding the provisions of K.S.A. 58-2011, and amendments thereto, expenditures may be made by the above agency from the land survey fee fund for the fiscal year 2025 for operating expenditures that are not related to administering the land survey program.

National trails fund (288-00-3553-3353).....	No limit
Native American graves protection and repatriation fund (288-00-3903-3903).....	No limit
American rescue plan – state fiscal relief – federal fund (288-00-3756).....	No limit
State historical society facilities fund (288-00-2192-2420).....	No limit
Historic properties fund (288-00-2144-2400).....	No limit
Law enforcement memorial fund (288-00-7344-7300).....	No limit
Highway planning/ construction fund (288-00-3333-3333).....	No limit
Save America's treasures fund (288-00-3923-4000).....	No limit
Archeology federal fund (288-00-3083-3110).....	No limit
Property sale proceeds fund (288-00-2414-2500).....	No limit

Provided, That proceeds from the sale of property pursuant to K.S.A. 75-2701, and amendments thereto, shall be deposited in the state treasury and credited to the property sale proceeds fund.

National endowment for the humanities fund (288-00-3925-3925).....No limit

(c) Notwithstanding the provisions of K.S.A. 75-2721, and amendments thereto, or any other statute, during the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from the state general fund or from any special revenue fund or funds for fiscal year 2025, as authorized by this or other appropriation act of the 2025 regular session of the legislature, expenditures shall be made by the above agency from the state general fund or from any special revenue fund or funds for fiscal year 2025 to fix admission fees at constitution hall in Lecompton, Kansas, at \$3 per adult single admission, \$1 per student single admission, \$2 per student for guided tours and \$3 per adult for guided tours: *Provided, however*; That such admission fees may be increased by the above agency during fiscal year 2025 if all moneys from such admission fees are invested in constitution hall and the total amount of such admission fees exceeds the amount of the Lecompton historical society's constitution hall promotional expenses as determined by the average of such promotional expenses for the preceding three calendar years: *Provided further*; That the state historical society may request annual financial statements from the Lecompton historical society for the purpose of calculating such three-year average of promotional expenses.

Sec. 97.

FORT HAYS STATE UNIVERSITY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (including official hospitality) (246-00-1000-0013).....	\$163,543
Master's-level nursing capacity (246-00-1000-0100).....	\$599
Kansas wetlands education center at	

Cheyenne bottoms (246-00-1000-0200).....	\$981
Kansas academy of math and science (246-00-1000-0300).....	\$2,459
Sec. 98.	

FORT HAYS STATE UNIVERSITY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (including official hospitality) (246-00-1000-0013).....\$38,488,795

Provided, That any unencumbered balance in the operating expenditures (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Regional stabilization.....\$3,000,000

Master's-level nursing capacity (246-00-1000-0100).....\$144,495

Provided, That any unencumbered balance in the master's-level nursing capacity account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Kansas wetlands education center at Cheyenne bottoms (246-00-1000-0200).....\$270,324

Provided, That any unencumbered balance in the Kansas wetlands education center at Cheyenne bottoms account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Kansas academy of math and science (246-00-1000-0300).....\$771,989

Provided, That any unencumbered balance in the Kansas academy of math and science account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Western Kansas nursing workforce development instruction.....\$400,000

Telehealth certification for mental health providers.....\$250,000

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Parking fees fund (246-00-5185-5050).....No limit

Provided, That expenditures may be made from the parking fees fund for a capital improvement project for parking lot improvements.

General fees fund (246-00-2035-2000).....No limit

Provided, That expenditures may be made from the general fees fund to match federal grant moneys: *Provided further*, That expenditures may be made from the general fees fund for official hospitality.

Restricted fees fund (246-00-2510-2040).....No limit

Provided, That restricted fees shall be limited to receipts for the following accounts: Special events; technology equipment; Gross coliseum services; capital improvements; performing arts center services; farm income; choral music clinic; yearbook; off-

campus tours; memorial union activities; student activity (unallocated); tiger media; conferences, clinics and workshops – noncredit; summer laboratory school; little theater; library services; student affairs; speech and debate; student government; counseling center services; interest on local funds; student identification cards; nurse education programs; athletics; placement fees; virtual college classes; speech and hearing; child care services for dependent students; computer services; interactive television contributions; midwestern student exchange; departmental receipts for all sales, refunds and other collections not specifically enumerated above: *Provided, however,* That the state board of regents, with the approval of the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, may amend or change this list of restricted fees: *Provided further,* That all restricted fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the appropriate account of the restricted fees fund and shall be used solely for the specific purpose or purposes for which collected: *And provided further,* That expenditures may be made from this fund to purchase insurance for equipment purchased through research and training grants only if such grants include money for and authorize the purchase of such insurance: *And provided further,* That all amounts of tuition received from students participating in the midwestern student exchange program shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the midwestern student exchange account of the restricted fees fund: *And provided further,* That expenditures may be made from the restricted fees fund for official hospitality.

Education opportunity act –

- federal fund (246-00-3394-3500).....No limit
- Service clearing fund (246-00-6000).....No limit

Provided, That the service clearing fund shall be used for the following service activities: Computer services, storeroom for official supplies including office supplies, paper products, janitorial supplies, printing and duplicating, car pool, postage, copy center, and telecommunications and such other internal service activities as are authorized by the state board of regents under K.S.A. 76-755, and amendments thereto.

- Commencement fees fund (246-00-2511-2050).....No limit
- Health fees fund (246-00-5101-5000).....No limit

Provided, That expenditures from the health fees fund may be made for the purchase of medical malpractice liability coverage for individuals employed on the medical staff, including pharmacists and physical therapists, at the student health center.

- Student union fees fund (246-00-5102-5010).....No limit

Provided, That expenditures may be made from the student union fees fund for official hospitality.

Kansas career work study

- program fund (246-00-2548-2060).....No limit

Economic opportunity act –

- federal fund (246-00-3034-3000).....No limit

Faculty of distinction

- matching fund (246-00-2471-2400).....No limit

Nine month payroll clearing

account fund (246-00-7709-7060).....	No limit
Federal Perkins student	
loan fund (246-00-7501-7050).....	No limit
Housing system	
revenue fund (246-00-5103-5020).....	No limit
<i>Provided</i> , That expenditures may be made from the housing system revenue fund for official hospitality.	
Institutional overhead fund (246-00-2900-2070).....	No limit
Oil and gas royalties fund (246-00-2036-2010).....	No limit
Housing system	
suspense fund (246-00-5707-5090).....	No limit
Sponsored research	
overhead fund (246-00-2914-2080).....	No limit
Kansas distinguished	
scholarship fund (246-00-7204-7000).....	No limit
Temporary deposit fund (246-00-9013-9400).....	No limit
Federal receipts	
suspense fund (246-00-9105-9410).....	No limit
Suspense fund (246-00-9134-9420).....	No limit
Mandatory retirement annuity	
clearing fund (246-00-9136-9430).....	No limit
Voluntary tax shelter annuity	
clearing fund (246-00-9163-9440).....	No limit
Agency payroll deduction	
clearing fund (246-00-9197-9450).....	No limit
Pre-tax parking	
clearing fund (246-00-9220-9200).....	No limit
University payroll fund (246-00-9800).....	No limit
University federal fund (246-00-3141-3140).....	No limit
<i>Provided</i> , That expenditures may be made by the above agency from the university federal fund to purchase insurance for equipment purchased through research and training grants only if such grants include money for and authorize the purchase of such insurance: <i>Provided further</i> ; That expenditures may be made by the above agency from this fund to procure a policy of accident, personal liability and excess automobile liability insurance insuring volunteers participating in the senior companion program against loss in accordance with specifications of federal grant guidelines as provided in K.S.A. 75-4101, and amendments thereto.	
Coronavirus relief federal fund (246-00-3753).....	No limit
Governor's emergency education	
relief fund (246-00-3638).....	No limit
American rescue plan – state fiscal relief –	
federal fund (246-00-3756).....	No limit
(c) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer an amount specified by the president of Fort Hays state university of not to exceed \$125,000 from the general fees fund (246-00-2035-2000) to the federal Perkins student loan fund (246-00-7501-7050).	

Sec. 99.

KANSAS STATE UNIVERSITY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (including official hospitality) (367-00-1000-0003).....	\$367,575
Global food systems (367-00-1000-0190).....	\$10,876
Kansas state university polytechnic campus (including official hospitality) (367-00-1000-0150).....	\$57,328

Sec. 100.

KANSAS STATE UNIVERSITY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (including official hospitality) (367-00-1000-0003).....	\$108,299,198
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Provided, That any unencumbered balance in the operating expenditures (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Midwest institute for comparative stem cell biology (367-00-1000-0170).....	\$127,178
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Provided, That any unencumbered balance in the midwest institute for comparative stem cell biology account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Global food systems (367-00-1000-0190).....	\$5,077,825
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Provided, That unencumbered balance in the global food systems account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That all moneys in the global food systems account expended for fiscal year 2025 shall be matched by Kansas state university on a \$1-for-\$1 basis from other moneys of Kansas state university: *And provided further*; That Kansas state university shall submit a plan to the house committee on appropriations, the senate committee on ways and means and the governor as to how the global food systems-related activities create additional jobs in the state and other economic value, particularly for and with the private sector, for fiscal year 2025.

Kansas state university Salina (including official hospitality) (367-00-1000-0150).....	\$9,271,124
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Provided, That any unencumbered balance in the Kansas state university polytechnic campus (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated to the Kansas state university Salina (including official hospitality) account for fiscal year 2025.

Kansas state university college of aviation jet.....	\$1,200,000
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Provided further; That expenditures shall be made from this account for fiscal year 2025 for the shared lease or ownership, insurance, maintenance and operations of a jet-type aircraft for student training purposes.

Biomanufacturing institute (367-00-1000-0200).....	\$5,000,000
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Provided, That any unencumbered balance in the biomanufacturing institute account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025; *Provided further*; That all expenditures for the biomanufacturing institute shall require a

match of local nonstate or private moneys on a \$1-for-\$1 basis.

Central immersive training hub.....\$3,950,000

Provided, That all expenditures shall be made by the above agency from the central immersive training hub account for the central immersive training hub at the Kansas state university Salina campus.

Kansas state university ag

innovation initiative (561-00-1000).....\$25,000,000

Provided, That all expenditures from such account shall require a match of nonstate or private moneys on a \$1-for-\$1 basis: *Provided, however*; That no federal grants may be used for such match.

Biosecurity research.....\$2,200,000

Water wide institute.....\$5,000,000

Provided, That expenditures shall be made by the above agency from such account to submit a plan and report on the goals, accomplishments and return on investment regarding the state's vital interests in water quality and quantity to the house of representatives committee on appropriations, the senate committee on ways and means and the governor on or before January 13, 2025.

Pure imagination facility (Kansas

advanced immersive research

for emerging systems center).....\$3,100,000

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Parking fees fund (367-00-5181).....No limit

Provided, That expenditures may be made from the parking fees fund for capital improvement projects for parking improvements.

Faculty of distinction

matching fund (367-00-2472-2500).....No limit

General fees fund (367-00-2062-2000).....No limit

Provided, That expenditures may be made from the general fees fund to match federal grant moneys: *Provided further*; That expenditures may be made from the general fees fund for official hospitality.

Interest on endowment fund (367-00-7100-7200).....No limit

Restricted fees fund (367-00-2520-2080).....No limit

Provided, That restricted fees shall be limited to receipts for the following accounts:

Technology equipment; flight services; communications and marketing; computer services; copy centers; standardized test fees; placement center; recreational services; Kansas state university Salina; motor pool; music; professorships; student activities fees; biology sales and services; chemistry; field camps; physics storeroom; sponsored research, sponsored instruction, sponsored public service, equipment and facility grants; contract-post office; library collections; sponsored construction or improvement projects; attorney, educational and personal development, human capital services; student financial assistance; application for undergraduate programs; speech and hearing; gifts; human development and family research and training; college of education – publications and services; guaranteed student loan application processing; auditorium receipts; catalog sales; interagency consulting; sales and services of

educational programs; transcript fees; facility use fees; college of health and human sciences storeroom; college of health and human sciences sales; application for post baccalaureate programs; art exhibit fees; college of education – Kansas careers; foreign student application fee; student union repair and replacement reserve; departmental receipts for all sales, refunds and other collections; institutional support fee; miscellaneous renovations – construction; speech receipts; art museum; exchange program; flight training lab fees; administrative reimbursements; parking fees; printing; short courses and conferences; student government association receipts; late registration fee; engineering equipment fee; architecture equipment fee; biotechnology facility; English language program; international programs; Bramlage coliseum; planning and analysis; telecommunications; comparative medicine; Marlatt memorial park; departmental student organization receipts; other specifically designated receipts not available for general operations of the university: *Provided, however;* That the state board of regents, with the approval of the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, may amend or change this list of restricted fees: *Provided further;* That all restricted fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the appropriate account of the restricted fees fund and shall be used solely for the specific purpose or purposes for which collected: *And provided further;* That expenditures from the restricted fees fund may be made for the purchase of insurance for operation and testing of completed project aircraft and for operation of aircraft used in professional pilot training, including coverage for public liability, physical damage, medical payments and voluntary settlement coverages: *And provided further;* That expenditures may be made from this fund for official hospitality.

Kansas career work study

- program fund (367-00-2540-2090).....No limit
- Service clearing fund (367-00-6003-7000).....No limit

Provided, That the service clearing fund shall be used for the following service activities: Supplies stores; telecommunications services; photographic services; K-State printing services; postage; facilities services; facilities carpool; public safety services; facility planning services; facilities storeroom; computing services; and such other internal service activities as are authorized by the state board of regents under K.S.A. 76-755, and amendments thereto.

Sponsored research

- overhead fund (367-00-2901-2160).....No limit

Provided, That expenditures may be made from the sponsored research overhead fund for official hospitality.

Housing system

- suspense fund (367-00-5708-4830).....No limit
- Housing system operations fund (367-00-5163).....No limit

Provided, That expenditures may be made from the housing system operations fund for official hospitality.

State emergency fund –

- building repair (367-00-2451-2451).....No limit

Housing system repair, equipment and

improvement fund (367-00-5641-4740).....	No limit
Coliseum system repair, equipment and improvement fund (367-00-5642-4750).....	No limit
Mandatory retirement annuity clearing fund (367-00-9137-9310).....	No limit
Student health fees fund (367-00-5109-4410).....	No limit
<i>Provided</i> , That expenditures from the student health fees fund may be made for the purchase of medical malpractice liability coverage for individuals employed on the medical staff, including pharmacists and physical therapists, at the student health center.	
Scholarship funds fund (367-00-7201-7210).....	No limit
Perkins student loan fund (367-00-7506-7260).....	No limit
Federal award advance payment – U.S. department of education awards fund (367-00-3855-3350).....	No limit
State agricultural university fund (367-00-7400-7250).....	No limit
Salina – student union fees fund (367-00-5114-4420).....	No limit
Salina – housing system revenue fund (367-00-5117-4430).....	No limit
Salina – housing system suspense fund (367-00-5724-4890).....	No limit
Kansas comprehensive grant fund (367-00-7223-7300).....	No limit
Temporary deposit fund (367-00-9020-9300).....	No limit
Business procurement card clearing fund (367-00-9102-9400).....	No limit
Suspense fund (367-00-9146-9320).....	No limit
Voluntary tax shelter annuity clearing fund (367-00-9164-9330).....	No limit
Agency payroll deduction clearing fund (367-00-9186-9360).....	No limit
Pre-tax parking clearing fund (367-00-9221-9200).....	No limit
Salina student life center revenue fund (367-00-5111-5120).....	No limit
Child care facility revenue fund (367-00-5125-5101).....	No limit
University federal fund (367-00-3142).....	No limit
Animal health research fund (367-00-2053-2053).....	No limit
National bio agro-defense facility fund (367-00-2058-2058).....	No limit
<i>Provided</i> , That all expenditures from the national bio agro-defense facility fund shall be approved by the president of Kansas state university.	
Kan-grow engineering fund – KSU (367-00-2154-2154).....	No limit

Payroll clearing fund (367-00-9801-9000).....	No limit
Fed ext emp clearing fund – employee deduct (367-00-9182-9340).....	No limit
Fed ext emp clearing fund – employer deduct (367-00-9183-9350).....	No limit
Temp dep fund external source (367-00-9065-9305).....	No limit
Nine month payroll clearing fund (367-00-7710-7270).....	No limit
Interest bearing grants fund (367-00-2630-2630).....	No limit
<i>Provided, That, on or before the 10th day of each month commencing during fiscal year 2025, the director of accounts and reports shall transfer from the state general fund to the interest bearing grants fund interest earnings based on: (1) The average daily balance in the interest bearing grants fund for the preceding month; and (2) the net earnings rate for the pooled money investment portfolio for the preceding month.</i>	
Student union renovation expansion revenue fund (367-00-5191-4650).....	No limit
Coronavirus relief federal fund (367-00-3753).....	No limit
Governor's emergency education relief fund (367-00-3638).....	No limit
American rescue plan – state fiscal relief – federal fund (367-00-3756).....	No limit

Sec. 101.

KANSAS STATE UNIVERSITY EXTENSION SYSTEMS
AND AGRICULTURE RESEARCH PROGRAMS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Cooperative extension service (including official hospitality) (369-00-1000-1020).....	\$78,486
Agricultural experiment stations (including official hospitality) (369-00-1000-1030).....	\$136,327
Wildfire suppression/state forest service (369-00-1000-1040).....	\$4,498

Sec. 102.

KANSAS STATE UNIVERSITY EXTENSION SYSTEMS
AND AGRICULTURE RESEARCH PROGRAMS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Cooperative extension service (including official hospitality) (369-00-1000-1020).....	\$18,245,983
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Provided, That any unencumbered balance in the cooperative extension service (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: Provided further, That during the fiscal year ending June 30, 2025, expenditures shall be made by the above agency from such moneys available in such account in an amount of not less than \$5,000,000 for the KSU 105 project.

Agricultural experiment stations (including official hospitality) (369-00-1000-1030).....	\$33,742,926
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Provided, That any unencumbered balance in the agricultural experiment stations (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Wildfire suppression/state forest service (369-00-1000-1040).....\$683,573

Provided, That any unencumbered balance in the wildfire suppression/state forest service account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Restricted fees fund (369-00-2697-1100).....No limit

Provided, That restricted fees shall be limited to receipts for the following accounts: Plant pathology; Kansas artificial breeding service unit; technology equipment; professorships; agricultural experiment station, director's office; agronomy – Ashland farm; KSU agricultural research center – Hays; KSU southeast agricultural research center; KSU southwest research extension center; agronomy – general; agronomy – experimental field crop sales; entomology sales; grain science and industry – Kansas state university; food and nutrition research; extension services and publication; sponsored construction or improvement projects; gifts; comparative medicine; sales and services of educational programs; animal sciences and industry livestock and product sales; horticulture greenhouse and farm products sales; Konza prairie operations; departmental receipts for all sales, refunds and other collections; institutional support fee; KSU northwest research extension center operations; sponsored research, public service, equipment and facility grants; statistical laboratory; equipment/pesticide storage building; miscellaneous renovation – construction; other specifically designated receipts not available for general operations of the university: *Provided, however*, That the state board of regents, with the approval of the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, may amend or change this list of restricted fees: *Provided further*, That all restricted fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the appropriate account of the restricted fees fund and shall be used solely for the specific purpose or purposes for which collected: *And provided further*, That expenditures may be made from the Kansas agricultural mediation service account of the restricted fees fund during fiscal year 2025: *And provided further*, That expenditures may be made from this fund for official hospitality.

Fertilizer research fund (369-00-2263-1150).....No limit
Sponsored research

 overhead fund (369-00-2921-1200).....No limit

Provided, That expenditures may be made from the sponsored research overhead fund for official hospitality.

Federal awards – advance

 payment fund (369-00-3872-1360).....No limit

Smith-Lever special program grant –

 federal fund (369-00-3047-1330).....No limit

Faculty of distinction	
matching fund (369-00-2479-1190).....	No limit
Agricultural land	
use-value fund (369-00-2364-1180).....	No limit
University federal fund (369-00-3144).....	No limit
Coronavirus relief federal fund (369-00-3753).....	No limit
American rescue plan – state fiscal relief –	
federal fund (369-00-3756).....	No limit
(c) There is appropriated for the above agency from the state economic development initiatives fund for the fiscal year ending June 30, 2025, the following:	
Agricultural experiment	
stations (369-00-1900-1900).....	\$329,048
Sec. 103.	

KANSAS STATE UNIVERSITY
VETERINARY MEDICAL CENTER

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (including	
official hospitality) (368-00-1000-5003).....	\$39,868
Operating enhancement (368-00-1000-5023).....	\$24,520
Sec. 104.	

KANSAS STATE UNIVERSITY
VETERINARY MEDICAL CENTER

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (including	
official hospitality) (368-00-1000-5003).....	\$10,953,116
<i>Provided</i> , That any unencumbered balance in the operating expenditures (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
Operating enhancement (368-00-1000-5023).....	\$5,396,434
<i>Provided</i> , That any unencumbered balance in the operating enhancement account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025:	
<i>Provided further</i> , That all expenditures from the operating enhancement account shall be expended in accordance with the plan submitted by the board of regents for improving the rankings of the Kansas state university veterinary medical center and shall be approved by the president of Kansas state university.	
Veterinary training program for	
rural Kansas (368-00-1000-5013).....	\$650,000
<i>Provided</i> , That any unencumbered balance in the veterinary training program for rural Kansas account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:	
General fees fund (368-00-2129-5500).....	No limit

Provided, That expenditures may be made from the general fees fund to match federal grant moneys: *Provided further*, That expenditures may be made from the general fees fund for official hospitality.

Vet health center revenue fund (including official hospitality) (368-00-5160-5300).....	No limit
Faculty of distinction matching fund (368-00-2478-5220).....	No limit
Restricted fees fund (368-00-2590-5530).....	No limit

Provided, That restricted fees shall be limited to receipts for the following accounts: Sponsored research, instruction, public service, equipment and facility grants; sponsored construction or improvement projects; technology equipment; pathology fees; laboratory test fees; miscellaneous renovations or construction; dean of veterinary medicine receipts; gifts; application for postbaccalaureate programs; professorship; embryo transfer unit; swine serology; rapid focal fluorescent inhibition test; comparative medicine; storerooms; departmental receipts for all sales, refunds and other collections; departmental student organization receipts; other specifically designated receipts not available for general operation of the Kansas state university veterinary medical center: *Provided, however*, That the state board of regents, with the approval of the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, may amend or change this list of restricted fees: *Provided further*, That all restricted fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the appropriate account of the restricted fees fund and shall be used solely for the specific purpose or purposes for which collected: *And provided further*, That expenditures may be made from this fund for official hospitality.

Health professions student loan fund (368-00-7521-5710).....	No limit
University federal fund (368-00-3143-5140).....	No limit
Coronavirus relief federal fund (368-00-3753).....	No limit
Governor's emergency education relief fund (368-00-3638).....	No limit
American rescue plan – state fiscal relief – federal fund (368-00-3756).....	No limit

(c) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer an amount specified by the president of Kansas state university of not to exceed a total of \$15,000 from the general fees fund (368-00-2129-5500) to the health professions student loan fund (368-00-7521-5710).

Sec. 105.

EMPORIA STATE UNIVERSITY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (including official hospitality) (379-00-1000-0083).....	\$144,186
Nat'l board cert/future teacher academy (379-00-1000-0200).....	\$621

Sec. 106.

EMPORIA STATE UNIVERSITY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (including official hospitality) (379-00-1000-0083).....\$36,002,066

Provided, That any unencumbered balance in the operating expenditures (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Regional stabilization.....\$3,000,000

Nat'l board cert/future teacher academy (379-00-1000-0200).....\$325,371

Provided, That any unencumbered balance in the nat'l board cert/future teacher academy account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: Provided further, That expenditures may be made from the nat'l board cert/future teacher academy account for official hospitality.

SMaRT Kansas 21 (379-00-1000-0500).....\$510,000

Provided, That any unencumbered balance in the SMaRT Kansas 21 account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Cybersecurity academic programming center (379-00-1000-0600).....\$1,100,000

Provided, That any unencumbered balance in the cybersecurity academic programming center account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Emporia state university student affordability (561-00-1000).....\$8,100,000

Provided, That all expenditures from such account shall be used to eliminate the student fee of \$125.12 per semester for full-time, on-campus students and \$14.83 per credit hour for part-time students for memorial union debt: Provided, however, That during the fiscal year ending June 30, 2025, the above agency or Emporia state university shall not increase any other student fees to offset the revenue reduction from the elimination of such student fee.

Emporia state model investment account (379-00-1000-0400).....\$9,000,000

Any unencumbered balance in the Emporia state model investment account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Parking fees fund (379-00-5186).....No limit

Provided, That expenditures may be made from the parking fees fund for a capital improvement project for parking lot improvements.

General fees fund (379-00-2069-2010).....No limit

Provided, That expenditures may be made from the general fees fund to match federal grant moneys: Provided further, That expenditures may be made from the general fees fund for official hospitality.

Interest on state normal school fund (379-00-7101-7000).....No limit

Restricted fees fund (379-00-2526-2040).....No limit

Provided, That restricted fees shall be limited to receipts for the following accounts:

Computer services, student activity; technology equipment; student union; sponsored research; computer services; extension classes; gifts and grants (for teaching, research and capital improvements); capital improvements; business school contributions; state department of education (vocational); library services; library collections; interest on local funds; receipts from conferences, clinics, and workshops held on campus for which no college credit is given; physical plant reimbursements from auxiliary enterprises; midwestern student exchange; departmental receipts – for all sales, refunds and other collections or receipts not specifically enumerated above: *Provided, however*; That the state board of regents, with the approval of the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, may amend or change this list of restricted fees: *Provided further*; That all restricted fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the appropriate account of the restricted fees fund and shall be used solely for the specific purpose or purposes for which collected: *And provided further*; That expenditures may be made from this fund to purchase insurance for equipment purchased through research and training grants only if such grants include money for and authorize the purchase of such insurance: *And provided further*; That all amounts of tuition received from students participating in the midwestern student exchange program shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the midwestern student exchange account of the restricted fees fund: *And provided further*; That expenditures may be made from the restricted fees fund for official hospitality.

Service clearing fund (379-00-6004).....	No limit
<i>Provided</i> , That the service clearing fund shall be used for the following service activities: Telecommunications services; state car operation; ESU press including duplicating and reproducing; postage; physical plant storeroom including motor fuel inventory; and such other internal service activities as are authorized by the state board of regents under K.S.A. 76-755, and amendments thereto.	
Commencement fees fund (379-00-2527-2050).....	No limit
Kansas career work study program fund (379-00-2549-2060).....	No limit
Student health fees fund (379-00-5115-5010).....	No limit
<i>Provided</i> , That expenditures from the student health fees fund may be made for the purchase of medical malpractice liability coverage for individuals employed on the medical staff, including pharmacists and physical therapists, at the student health center.	
Faculty of distinction matching fund (379-00-2473-2400).....	No limit
Bureau of educational measurements fund (379-00-5118-5020).....	No limit
National direct student loan fund (379-00-7507-7040).....	No limit
Economic opportunity act – work study – federal fund (379-00-3128-3000).....	No limit
Educational opportunity grants – federal fund (379-00-3129-3010).....	No limit

Basic opportunity grant program – federal fund (379-00-3130-3020).....	No limit
Research and institutional overhead fund (379-00-2902-2070).....	No limit
Kansas comprehensive grant fund (379-00-7224-7060).....	No limit
Housing system suspense fund (379-00-5701-5130).....	No limit
Housing system operations fund (379-00-5169-5050).....	No limit
Kansas distinguished scholarship fund (379-00-2762-2700).....	No limit
University federal fund (379-00-3145).....	No limit
<i>Provided, That expenditures may be made by the above agency from the university federal fund to purchase insurance for equipment purchased through research and training grants only if such grants include money for and authorize the purchase of such insurance.</i>	
Twin towers project revenue fund (379-00-5120-5030).....	No limit
Nine month payroll clearing fund (379-00-7712-7050).....	No limit
Temporary deposit fund (379-00-9022-9510).....	No limit
Federal receipts suspense fund (379-00-9085-9520).....	No limit
Suspense fund (379-00-9021).....	No limit
Mandatory retirement annuity clearing fund (379-00-9138-9530).....	No limit
Voluntary tax shelter annuity clearing fund (379-00-9165-9540).....	No limit
Agency payroll deduction clearing fund (379-00-9196-9550).....	No limit
Pre-tax parking clearing fund (379-00-9222-9200).....	No limit
University payroll fund (379-00-9802).....	No limit
Leveraging educational assistance partnership federal fund (379-00-3224-3200).....	No limit
National direct student loan fund (379-00-7507-7040).....	No limit
Student union refurbishing fund (379-00-5161-5040).....	No limit
Housing system repairs, equipment and improvement fund (379-00-5650-5120).....	No limit
Coronavirus relief federal fund (379-00-3753).....	No limit
Governor's emergency education relief fund (379-00-3638).....	No limit
American rescue plan – state fiscal relief – federal fund (379-00-3756).....	No limit
Sec. 107.	

PITTSBURG STATE UNIVERSITY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (including official hospitality) (385-00-1000-0063).....	\$171,235
School of construction (385-00-1000-0200).....	\$2,657
Polymer science program (385-00-1000-0300).....	\$3,150

Sec. 108.

PITTSBURG STATE UNIVERSITY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (including official hospitality) (385-00-1000-0063).....	\$38,601,222
<i>Provided</i> , That any unencumbered balance in the operating expenditures (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
Regional stabilization.....	\$3,000,000
School of construction (385-00-1000-0200).....	\$788,125
<i>Provided</i> , That any unencumbered balance in the school of construction account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
Polymer science program (385-00-1000-0300).....	\$1,050,236
<i>Provided</i> , That any unencumbered balance in the polymer science program account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
Global center for STEM (385-00-1000-0260).....	\$2,000,000
<i>Provided</i> , That any unencumbered balance in the global center for STEM account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
Center for emerging technologies (385-00-1000-0280).....	\$2,000,000
<i>Provided</i> , That any unencumbered balance in the center for emerging technologies account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	

Any unencumbered balance in the following account or accounts as of June 30, 2024, are hereby reappropriated for fiscal year 2025: NIMA manufacturing prove out facility (385-00-1000-0250).

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Parking fees fund (385-00-5187-5060).....	No limit
<i>Provided</i> , That expenditures may be made from the parking fees fund for capital improvement projects for parking lot improvements.	
General fees fund (385-00-2070-2010).....	No limit

Provided, That all moneys received for tuition received from students participating in the gorilla advantage program or the midwestern student exchange program shall be deposited in the state treasury to the credit of the general fees fund: *Provided further*; That expenditures may be made from the general fees fund to match federal grant moneys: *And provided further*; That expenditures may be made from the general fees fund for official hospitality.

Restricted fees fund (385-00-2529-2040).....	No limit
<i>Provided</i> , That restricted fees shall be limited to receipts for the following accounts: Computer services; capital improvements; instructional technology fee; technology equipment; student activity fee accounts; commencement fees; ROTC activities; continuing education receipts; vocational auto parts and service fees; receipts from camps, conferences and meetings held on campus; library service collections and fines; grants from other state agencies; <i>Midwest Quarterly</i> ; chamber music series; contract – post office; gifts and grants; intensive English program; business and technology institute; public sector radio station activities; economic opportunity – state match; Kansas career work study; regents supplemental grants; departmental receipts, and other specifically designated receipts not available for general operations of the university: <i>Provided, however</i> , That the state board of regents, with the approval of the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, may amend or change this list of restricted fees: <i>Provided further</i> , That all restricted fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the appropriate account of the restricted fees fund and shall be used solely for the specific purpose or purposes for which collected: <i>And provided further</i> , That expenditures may be made from this fund to purchase insurance for equipment purchased through research and training grants only if such grants include money for and authorize the purchase of such insurance: <i>And provided further</i> , That surplus restricted fees moneys generated by the music department may be transferred to the Pittsburg state university foundation, inc., for the express purpose of awarding music scholarships: <i>And provided further</i> , That expenditures may be made from this fund for official hospitality.	
Service clearing fund (385-00-6005).....	No limit
<i>Provided</i> , That the service clearing fund shall be used for the following service activities: Duplicating and printing services; instructional media division; office stationery and supplies; motor carpool; postage services; photo services; telephone services; and such other internal service activities as are authorized by the state board of regents under K.S.A. 76-755, and amendments thereto.	
Hospital and student health fees fund (385-00-5126-5010).....	No limit
<i>Provided</i> , That expenditures from the hospital and student health fees fund may be made for the purchase of medical malpractice liability coverage for individuals employed on the medical staff, including pharmacists and physical therapists, at the student health center: <i>Provided further</i> , That expenditures may be made from this fund for capital improvement projects for hospital and student health center improvements.	
Suspense fund (385-00-9024-9510).....	No limit
Faculty of distinction matching fund (385-00-2474-2400).....	No limit
Perkins student loan fund (385-00-7509-7020).....	No limit
Sponsored research overhead fund (385-00-2903-2903).....	No limit
College work study federal fund (385-00-3498-3030).....	No limit
Nursing student loan fund (385-00-7508-7010).....	No limit

Housing system	
suspense fund (385-00-5703-5170).....	No limit
Housing system	
operations fund (385-00-5165-5050).....	No limit
Housing system repairs, equipment and	
improvement fund (385-00-5646-5160).....	No limit
Kansas comprehensive	
grant fund (385-00-7227-7200).....	No limit
Kansas career work study	
program fund (385-00-2552-2060).....	No limit
Nine month payroll	
clearing fund (385-00-7713-7030).....	No limit
Payroll clearing fund (385-00-9023-9500).....	No limit
Temporary deposit fund (385-00-9025-9520).....	No limit
Federal receipts	
suspense fund (385-00-9104-9530).....	No limit
BPC clearing fund (385-00-9109-9570).....	No limit
Mandatory retirement annuity	
clearing fund (385-00-9139-9540).....	No limit
Voluntary tax shelter annuity	
clearing fund (385-00-9166-9550).....	No limit
Agency payroll deduction	
clearing fund (385-00-9195-9560).....	No limit
Pre-tax parking	
clearing fund (385-00-9223-9200).....	No limit
University payroll fund (385-00-9803).....	No limit
University federal fund (385-00-3146).....	No limit

Provided, That expenditures may be made by the above agency from the university federal fund to purchase insurance for equipment purchased through research and training grants only if such grants include money for and authorize the purchase of such insurance.

Overman student center	
renovation fund (385-00-2820-2820).....	No limit
Student health center	
revenue fund (385-00-2828-2851).....	No limit
Horace Mann building	
renovation fund (385-00-2833).....	No limit
Revenue 2014A fund (385-00-5106-5105).....	No limit
Nurse faculty loan program federal fund (385-00-3596-3596).....	No limit
Coronavirus relief federal fund (385-00-3753).....	No limit
Governor's emergency education	
relief fund (385-00-3638).....	No limit
American rescue plan – state fiscal relief –	
federal fund (385-00-3756).....	No limit

(c) During the fiscal year ending June 30, 2025, the director of accounts and reports shall transfer amounts specified by the president of Pittsburg state university of not to exceed a total of \$145,000 for all such amounts, from the general fees fund (385-00-

2070-2010) to the following specified funds and accounts of funds: Perkins student loan fund (385-00-7509-7020); nursing student loan fund (385-00-7508-7010); and nurse faculty loan program federal fund (385-00-3596-3596).

Sec. 109.

UNIVERSITY OF KANSAS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (including	
official hospitality) (682-00-1000-0023).....	\$648,260
Geological survey (682-00-1000-0170).....	\$24,911
Umbilical cord	
matrix project (682-00-1000-0370).....	\$328

Sec. 110.

UNIVERSITY OF KANSAS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (including	
official hospitality) (682-00-1000-0023).....	\$149,749,825
<i>Provided</i> , That any unencumbered balance in the operating expenditures (including	
official hospitality) account in excess of \$100 as of June 30, 2024, is hereby	
reappropriated for fiscal year 2025.	
Geological survey (682-00-1000-0170).....	\$9,084,255

Provided, That any unencumbered balance in the geological survey account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That in addition to the other purposes for which expenditures may be made by the above agency from the geological survey account of the state general fund for fiscal year 2025, expenditures shall be made by the above agency from such fund for fiscal year 2025 for seismic surveys in an amount of not less than \$100,000.

Umbilical cord	
matrix project (682-00-1000-0370).....	\$151,245

Provided, That any unencumbered balance in the umbilical cord matrix project account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Parking facilities	
revenue fund (682-00-5175-5070).....	No limit
<i>Provided</i> , That expenditures may be made from the parking facilities revenue fund	
for capital improvement projects for parking improvements.	
Faculty of distinction	
matching fund (682-00-2475-2500).....	No limit

General fees fund (682-00-2107-2000).....	No limit
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Provided, That expenditures may be made from the general fees fund to match federal grant moneys.

Interest fund (682-00-7103-7000).....	No limit
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- Sponsored research overhead fund (682-00-2905-2160).....No limit
- Law enforcement training center fund (682-00-2133-2020).....No limit
Provided, That expenditures may be made from the law enforcement training center fund to cover the costs of tuition for students enrolled in the law enforcement training program in addition to the costs of salaries and wages and other operating expenditures for the program: *Provided further*, That expenditures may be made from the law enforcement training center fund for the acquisition of tracts of land.
- Law enforcement training center fees fund (682-00-2763-2700).....No limit
Provided, That all moneys received for tuition from students enrolling in the basic law enforcement training program for undergraduate or graduate credit shall be deposited in the state treasury and credited to the law enforcement training center fees fund.
- Restricted fees fund (682-00-2545).....No limit
Provided, That restricted fees shall be limited to receipts for the following accounts: Institute for policy and social research; technology equipment; capital improvements; concert course; speech, language and hearing clinic; perceptual motor clinic; application for admission fees; named professorships; summer institutes and workshops; dramatics; economic opportunity act; executive management; continuing education programs; geology field trips; gifts and grants; extension services; counseling center; investment income from bequests; reimbursable salaries; music and art camp; child development lab preschools; orientation center; educational placement; press publications; Rice estate educational project; sponsored research; student activities; sale of surplus books and art objects; building use charges; Kansas applied remote sensing program; executive master's degree in business administration; applied English center; cartographic services; economic education; study abroad programs; computer services; recreational activities; animal care activities; geological survey; midwestern student exchange; department commercial receipts for all sales, refunds, and all other collections or receipts not specifically enumerated above: *Provided, however*, That the state board of regents, with the approval of the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, may amend or change this list of restricted fees: *Provided further*, That all restricted fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the appropriate account of the restricted fees fund and shall be used solely for the specific purpose or purposes for which collected: *And provided further*, That moneys received for student fees in any account of the restricted fees fund may be transferred to one or more other accounts of the restricted fees fund.
- Service clearing fund (682-00-6006).....No limit
Provided, That the service clearing fund shall be used for the following service activities: Residence hall food stores; university motor pool; military uniforms; telecommunications service; and such other internal service activities as are authorized by the state board of regents under K.S.A. 76-755, and amendments thereto.
- Health service fund (682-00-5136-5030).....No limit

Kansas career work study	
program fund (682-00-2534-2050).....	No limit
Student union fund (682-00-5137-5040).....	No limit
Federal Perkins loan fund (682-00-7512-7040).....	No limit
Health professions student	
loan fund (682-00-7513-7050).....	No limit
Housing system	
suspense fund (682-00-5704-5150).....	No limit
Housing system	
operations fund (682-00-5142-5050).....	No limit
Housing system repairs, equipment and	
improvement fund (682-00-5621-5110).....	No limit
Educational opportunity act –	
federal fund (682-00-3842-3020).....	No limit
Loans for disadvantaged	
students fund (682-00-7510-7100).....	No limit
Prepaid tuition fees	
clearing fund (682-00-7765).....	No limit
Kansas comprehensive	
grant fund (682-00-7226-7110).....	No limit
Fire service training fund (682-00-2123-2170).....	No limit
University federal fund (682-00-3147).....	No limit
Johnson county education research	
triangle fund (682-00-2393-2390).....	No limit
Temporary deposit fund (682-00-9061-9020).....	No limit
Suspense fund (682-00-9060-9010).....	No limit
BPC clearing fund (682-00-9119-9050).....	No limit
Mandatory retirement annuity	
clearing fund (682-00-9142-9030).....	No limit
Voluntary tax shelter annuity	
clearing fund (682-00-9167-9040).....	No limit
Agency payroll deduction	
clearing fund (682-00-9193-9060).....	No limit
Pre-tax parking clearing fund (682-00-9224-9200).....	No limit
University payroll fund (682-00-9806).....	No limit
GTA/GRA emp health insurance	
clearing fund (682-00-9063-9070).....	No limit
Standard water data	
repository fund (682-00-2463-2463).....	No limit
Multicultural reser center	
construction fund (682-00-2890-2890).....	No limit
Kan-grow engineering	
fund – KU (682-00-2153-2153).....	No limit
Child care facility revenue	
bond fund (682-00-2372).....	No limit
Student recreation fitness center	
KDFA fund (682-00-2864-2860).....	No limit

Student union renovation	
revenue fund (682-00-5171-5060).....	No limit
Parking facility K DFA 1993G	
revenue fund (682-00-5175-5070).....	No limit
Student health facility	
maintenance, repair and equipment	
fee fund (682-00-5640-5120).....	No limit
Coronavirus relief federal fund (682-00-3753).....	No limit
Governor's emergency education	
relief fund (682-00-3638).....	No limit
American rescue plan state	
relief fund (682-00-3756-3536).....	No limit
University of Kansas and	
Wichita state university health	
collaboration fund (682-00-2878-2878).....	No limit
University of Kansas ARPA health	
collaboration fund (682-00-3756).....	No limit

(c) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer amounts specified by the chancellor of the university of Kansas of not to exceed a total of \$325,000 for all such amounts, from the general fees fund (682-00-2107-2000) to the following specified funds and accounts of funds: Federal Perkins loan fund (682-00-7512-7040); educational opportunity act – federal fund (682-00-3842-3020); university federal fund (682-00-3147-3140); health professions student loan fund (682-00-7513-7050); loans for disadvantaged students fund (682-00-7510-7100).

(d) There is appropriated for the above agency from the state water plan fund for the fiscal year ending June 30, 2025, for the water plan project or projects specified, the following:

Geological survey (682-00-1800-1810).....	\$26,841
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Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the geological survey account is hereby reappropriated for fiscal year 2025.

Sec. 111.

UNIVERSITY OF KANSAS MEDICAL CENTER

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (including	
official hospitality) (683-00-1000-0503).....	\$422,218
Midwest stem cell	
therapy center (683-00-1000-0800).....	\$2,254

(b) On the effective date of this act, the \$30,000 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 112(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in the rural health bridging psychiatry account (683-00-1000-1015) is hereby lapsed.

Sec. 112.

UNIVERSITY OF KANSAS MEDICAL CENTER

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (including official hospitality) (683-00-1000-0503).....\$111,397,185
Provided, That any unencumbered balance in the operating expenditures (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That expenditures from this account may be used to reimburse medical residents in residency programs located in Kansas City at the university of Kansas medical center for the purchase of health insurance for residents' dependents.

Medical scholarships and loans (683-00-1000-0600).....\$4,488,171
Provided, That any unencumbered balance in the medical scholarships and loans account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Midwest stem cell therapy center (683-00-1000-0800).....\$775,607
Provided, That any unencumbered balance in the midwest stem cell therapy center account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Rural health bridging (683-00-1000-1010).....\$140,000
Provided, That any unencumbered balance in the rural health bridging account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Medical scholarships and loans psychiatry (683-00-1000-0610).....\$970,000
Provided, That any unencumbered balance in the medical scholarships and loans psychiatry account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Rural health bridging psychiatry (683-00-1000-1015).....\$30,000
Provided, That any unencumbered balance in the rural health bridging psychiatry account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

OBGYN medical student loan (683-00-1000-0620).....\$943,000
Provided, That any unencumbered balance in the OBGYN medical student loan account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

OBGYN medical residency bridging loan (683-00-1000-0630).....\$30,000
Provided, That any unencumbered balance in the OBGYN medical residency bridge loan account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

University of Kansas medical center cancer research facility (561-00-1000).....\$75,000,000
Provided, That all expenditures from such account shall require a match of nonstate or private moneys on a \$1-for-\$1 basis: *Provided, however*; That no federal grants may be used for such match.

KUMC Wichita residency program.....\$750,000
Provided, That expenditures shall be made by the above agency from such account to the department of family and community medicine of the university of Kansas school of medicine Wichita, for use in the Smoky Hill family medicine residency program,

Wesley family medicine residency program and Ascension Via Christi family medicine residency program.

Any unencumbered balance in the following account or accounts as of June 30, 2024, are hereby reappropriated for fiscal year 2025: Health science center KUMed and WSU (683-00-1000-0810).

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

General fees fund (683-00-2108-2500).....No limit

Provided, That expenditures may be made from the general fees fund to match federal grant moneys.

Midwest stem cell therapy

center fund (683-00-2072-2072).....No limit

Faculty of distinction

matching fund (683-00-2476-2400).....No limit

Restricted fees fund (683-00-2551).....No limit

Provided, That restricted fees shall be limited to the following accounts: Technology equipment; capital improvements; computer services; expenses reimbursed by the Kansas university endowment association; postgraduate fees; pathology fees; student health insurance premiums; gift receipts; designated research collaboration; facilities use; photography; continuing education; student activity fees; student application fees; department duplicating; student health services; student identification badges; student transcript fees; loan administration fees; fitness center fees; occupational health fees; employee health; telekid care fees; area outreach fees; police fees; endowment payroll reimbursement; rental property; e-learning fees; surplus property sales; outreach air travel; student loan legal fees; hospital authority salary reimbursements; graduate medical education contracts; Kansas university physicians inc., salaries reimbursements; housestaff activity fees; anatomy cadavers; biotechnology services; energy center funded depreciation; biostatistics; electron microscope services; Wichita faculty contracts; physical therapy services; legal fee reimbursements; sponsored research; departmental commercial receipts for all sales, refunds and all other collections of receipts not specifically enumerated above; Kansas department for children and families cost-sharing: *Provided, however*, That the state board of regents, with the approval of the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, may amend or change this list of restricted fees: *Provided further*, That all restricted fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the appropriate account of the restricted fees fund and shall be used solely for the specific purpose or purposes for which collected: *And provided further*, That expenditures may be made from this fund to purchase health insurance coverage for all students enrolled in the school of allied health, school of nursing and school of medicine.

Scientific research and development – special

revenue fund (683-00-2926).....No limit

Kansas breast cancer

research fund (683-00-2671-2660).....	No limit
Sponsored research	
overhead fund (683-00-2907-2800).....	No limit
Parking facility revenue fund –	
KC campus (683-00-5176-5550).....	No limit
<i>Provided,</i> That expenditures may be made from the parking facility revenue fund –	
KC campus for capital improvement projects for parking improvements.	
Parking fee fund –	
Wichita campus (683-00-5180-5590).....	No limit
<i>Provided,</i> That expenditures may be made from the parking fee fund – Wichita	
campus for capital improvement projects for parking improvements.	
Services to hospital	
authority fund (683-00-2915-2900).....	No limit
Direct medical education	
reimbursement fund (683-00-2918-3000).....	No limit
Service clearing fund (683-00-6007).....	No limit
<i>Provided,</i> That the service clearing fund shall be used for the following service	
activities: Printing services; purchasing storeroom; university motor pool; physical plant	
storeroom; photo services; telecommunications services; facilities operations	
discretionary repairs; animal care; instructional services; and such other internal service	
activities as are authorized by the state board of regents under K.S.A. 76-755, and	
amendments thereto.	
Educational nurse faculty loan	
program fund (683-00-7505-7540).....	No limit
Federal college work	
study fund (683-00-3256-3520).....	No limit
AMA education and	
research grant fund (683-00-7207-7500).....	No limit
Federal health professions/	
primary care student	
loan fund (683-00-7516-7560).....	No limit
Federal nursing student	
loan fund (683-00-7517-7570).....	No limit
Suspense fund (683-00-9057-9500).....	No limit
Federal student educational opportunity	
grant fund (683-00-3255-3510).....	No limit
Federal Pell grant fund (683-00-3252-3500).....	No limit
Federal Perkins student	
loan fund (683-00-7515-7550).....	No limit
Medical loan repayment fund (683-00-7214-7520).....	No limit
<i>Provided,</i> That expenditures from the medical loan repayment fund for attorney fees	
and litigation costs associated with the administration of the medical scholarship and	
loan program shall be in addition to any expenditure limitation imposed on the	
operating expenditures account of the medical loan repayment fund.	
Medical student loan programs provider	
assessment fund (683-00-2625-2650).....	No limit
Graduate medical education administration	

reserve fund (683-00-5652-5640).....	No limit
University of Kansas medical center	
private practice foundation	
reserve fund (683-00-5659-5660).....	No limit
Robert Wood Johnson	
award fund (683-00-7328-7530).....	No limit
Federal scholarship for disadvantaged	
students fund (683-00-3094-3100).....	No limit
Temporary deposit fund (683-00-9058-9510).....	No limit
Mandatory retirement annuity	
clearing fund (683-00-9143-9520).....	No limit
Voluntary tax shelter annuity	
clearing fund (683-00-9168-9530).....	No limit
Agency payroll deduction	
clearing fund (683-00-9194-9600).....	No limit
Pre-tax parking clearing fund (683-00-9225-9200).....	No limit
University payroll fund (683-00-9807).....	No limit
University federal fund (683-00-3148).....	No limit
Leveraging educational assistance partnership	
federal fund (683-00-3223-3200).....	No limit
Johnson county education research	
triangle fund (683-00-2394-2390).....	No limit
Psychiatry medical loan	
repayment fund (683-00-7233-7233).....	No limit
Rural health bridging	
psychiatry fund (683-00-2218-2218).....	No limit
Cancer center research (683-00-2551-2700).....	No limit
Graduate medical education	
reimbursement fund (683-00-2918-3050).....	No limit
Coronavirus relief federal fund (683-00-3753).....	No limit
Governor's emergency education	
relief fund (683-00-3638).....	No limit
Cancer research and public information	
trust fund (683-00-2925-2925).....	No limit
American rescue plan – state fiscal relief –	
federal fund (683-00-3756).....	No limit

(c) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer amounts specified by the chancellor of the university of Kansas of not to exceed a total of \$125,000 for all such amounts, from the general fees fund (683-00-2108-2500) to the following funds: Federal nursing student loan fund (683-00-7517-7570); federal student education opportunity grant fund (683-00-3255-3510); federal college work study fund (683-00-3256-3520); educational nurse faculty loan program fund (683-00-7505-7540); federal health professions/primary care student loan fund (683-00-7516-7560).

(d) During the fiscal year ending June 30, 2025, and within the limits of appropriations therefor, the university of Kansas medical center may enter into contracts to purchase additional malpractice insurance for medical students enrolled at the

university of Kansas medical center while in clinical training at the university of Kansas medical center or at other health care institutions.

(e) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds of the above agency for fiscal year 2025 as authorized by this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys to review funding for the university of Kansas cancer center building, including, but not limited to, the need for additional state moneys to leverage private funding required for construction of such cancer center to advance and to submit a report on such agency's findings from such review to the legislature during the 2025 regular session of the legislature.

Sec. 113.

WICHITA STATE UNIVERSITY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (including official hospitality) (715-00-1000-0003).....\$331,338

Sec. 114.

WICHITA STATE UNIVERSITY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (including official hospitality) (715-00-1000-0003).....\$72,785,599

Provided, That any unencumbered balance in the operating expenditures (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Aviation research (715-00-1000-0015).....\$15,000,000

Provided, That any unencumbered balance in the aviation research account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That all moneys in the aviation research account expended for fiscal year 2025 shall be matched by Wichita state university on a \$1-for-\$1 basis from other moneys of Wichita state university: *And provided further*; That Wichita state university shall submit a plan to the house committee on appropriations, the senate committee on ways and means and the governor as to how aviation research-related activities create additional jobs in the state and other economic value, particularly for and with the private sector, for fiscal year 2025.

Technology transfer facility (715-00-1000-0005).....\$2,000,000

Provided, That any unencumbered balance in the technology transfer account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Aviation infrastructure (715-00-1000-0010).....\$5,200,000

Provided, That any unencumbered balance in the aviation infrastructure account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That during the fiscal year ending June 30, 2025, notwithstanding the provisions of any other statute, in addition to the other purposes for which expenditures may be made from the aviation infrastructure account for fiscal year 2025 by Wichita state university by this or other appropriation act of the 2024 regular session of the

legislature, the moneys appropriated in the aviation infrastructure account for fiscal year 2025 may only be expended for training and equipment expenditures of the national center for aviation training.

Business partnership.....\$5,000,000

Any unencumbered balance in the following account or accounts as of June 30, 2024, are hereby reappropriated for fiscal year 2025: Health science center WSU (715-00-1000-0800).

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

General fees fund (715-00-2112).....No limit

Provided, That expenditures may be made from the general fees fund to match federal grant moneys: *Provided further*, That expenditures may be made from the general fees fund for official hospitality.

Restricted fees fund (715-00-2558).....No limit

Provided, That restricted fees shall be limited to receipts for the following accounts: Summer school workshops; technology equipment; concert course; dramatics; continuing education; flight training; gifts and grants (for teaching, research, and capital improvements); capital improvements; testing service; state department of education (vocational); investment income from bequests; sale of surplus books and art objects; public service; veterans counseling and educational benefits; sponsored research; campus privilege fee; student activities; national defense education programs; engineering equipment fee; midwestern student exchange; departmental receipts – for all sales, refunds and other collections or receipts not specifically enumerated above: *Provided, however*, That the state board of regents, with the approval of the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711(c), and amendments thereto, may amend or change this list of restricted fees: *Provided further*, That all restricted fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the appropriate account of the restricted fees fund and shall be used solely for the specific purpose or purposes for which collected: *And provided further*, That expenditures may be made from this fund to purchase insurance for equipment purchased through research and training grants only if such grants include money for and authorize the purchase of such insurance: *And provided further*, That expenditures from this fund may be made for the purchase of medical malpractice liability coverage for individuals employed on the medical staff at the student health center: *And provided further*, That expenditures may be made from this fund for official hospitality.

Service clearing fund (715-00-6008).....No limit

Provided, That the service clearing fund shall be used for the following service activities: Central service duplicating and reproducing bureau; automobiles; furniture stores; postal clearing; telecommunications; computer services; and such other internal service activities as are authorized by the state board of regents under K.S.A. 76-755, and amendments thereto.

Faculty of distinction
matching fund (715-00-2477-2400).....No limit

Kansas career work study program fund (715-00-2536-2020).....	No limit
Scholarship funds fund (715-00-7211-7000).....	No limit
Sponsored research overhead fund (715-00-2908-2080).....	No limit
Economic opportunity act – federal fund (715-00-3265-3100).....	No limit
Educational opportunity grant – federal fund (715-00-3266-3110).....	No limit
Nine month payroll clearing account fund (715-00-7717-7030).....	No limit
Pell grants federal fund (715-00-3366-3120).....	No limit
Housing system suspense fund (715-00-5705-5160).....	No limit
WSU housing system depreciation and replacement fund (715-00-5800-5260).....	No limit
National direct student loan fund (715-00-7519-7010).....	No limit
WSU housing systems revenue fund (715-00-5100-5250).....	No limit
WSU housing system surplus fund (715-00-5620-5270).....	No limit
University federal fund (715-00-3149-3140).....	No limit
<i>Provided, That expenditures may be made by the above agency from the university federal fund to purchase insurance for equipment purchased through research and training grants only if such grants include money for and authorize the purchase of such insurance.</i>	
Center of innovation for biomaterials in orthopaedic research – Wichita state university fund (715-00-2750-2700).....	No limit
Kan-grow engineering fund – WSU (715-00-2155-2155).....	No limit
Aviation research fund (715-00-2052-2052).....	No limit
Temporary deposit fund (715-00-9059-9500).....	No limit
Suspense fund (715-00-9077).....	No limit
Mandatory retirement annuity clearing fund (715-00-9144-9520).....	No limit
Voluntary tax shelter annuity clearing fund (715-00-9169-9530).....	No limit
Agency payroll deduction clearing fund (715-00-9198-9400).....	No limit
Pre-tax parking clearing fund (715-00-9226-9200).....	No limit
Parking system project KDEFA bond revenue fund (715-00-5148-5000).....	No limit
Parking system project maintenance KDEFA revenue	

bond fund (715-00-5159-5040).....	No limit
Coronavirus relief federal fund (715-00-3753).....	No limit
Governor's emergency education relief fund (715-00-3638).....	No limit
American rescue plan state relief fund (715-00-3756-3536).....	No limit
Wichita state university and university of Kansas health collaboration fund (715-00-2878-2878).....	No limit
Wichita state university ARPA health collaboration fund (715-00-3756).....	No limit

Sec. 115.

STATE BOARD OF REGENTS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (including official hospitality) (561-00-1000-0103).....	\$19,235
Adult basic education (561-00-1000-0900).....	\$110,000

Sec. 116.

STATE BOARD OF REGENTS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (including official hospitality) (561-00-1000-0103).....	\$5,129,252
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Provided, That any unencumbered balance in the operating expenditures (including official hospitality) account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That, during fiscal year 2025, notwithstanding the provisions of any other statute, in addition to the other purposes for which expenditures may be made from the operating expenditures (including official hospitality) account for fiscal year 2025 by the state board of regents as authorized by this or other appropriation act of the 2024 regular session of the legislature, the state board of regents is hereby authorized to make expenditures from the operating expenditures (including official hospitality) account for fiscal year 2025 for attendance at an in-state meeting by members of the state board of regents for participation in matters of educational interest to the state of Kansas, upon approval of such attendance and participation by the state board of regents: *And provided further*, That each member of the state board of regents attending an in-state meeting so authorized shall be paid compensation, subsistence allowances, mileage and other expenses as provided in K.S.A. 75-3212, and amendments thereto, for members of the legislature: *And provided further*, That, during fiscal year 2025, notwithstanding the provisions of any other statute and in addition to the other purposes for which expenditures may be made from the operating expenditures (including official hospitality) account for fiscal year 2025 by the state board of regents as authorized by this or other appropriation act of the 2024 regular session of the legislature, the state board of regents is hereby authorized to make expenditures from the operating expenditures (including official hospitality) account for fiscal year 2025 for attendance at an out-of-state meeting by members of the state board of regents whenever under any provision of law such members of the state board of

regents are authorized to attend the out-of-state meeting or whenever the state board of regents authorizes such members to attend the out-of-state meeting for participation in matters of educational interest to the state of Kansas: *And provided further*, That each member of the state board of regents attending an out-of-state meeting so authorized shall be paid compensation, subsistence allowances, mileage and other expenses as provided in K.S.A. 75-3212, and amendments thereto, for members of the legislature: *And provided further*, That, during fiscal year 2025, notwithstanding the provisions of any other statute and in addition to the other purposes for which expenditures may be made from the operating expenditures (including official hospitality) account for fiscal year 2025 by the state board of regents as authorized by this or other appropriation act of the 2024 regular session of the legislature, the state board of regents is hereby authorized to make expenditures from the operating expenditures (including official hospitality) account for fiscal year 2025 for attendance at an out-of-state meeting by members of the state board of regents whenever under any provision of law such members of the state board of regents are authorized to attend the out-of-state meeting or whenever the state board of regents authorizes such members to attend the out-of-state meeting for participation in matters of educational interest to the state of Kansas: *And provided further*, That each member of the state board of regents attending an out-of-state meeting so authorized shall be paid compensation, subsistence allowances, mileage and other expenses as provided in K.S.A. 75-3212, and amendments thereto, for members of the legislature.

Midwest higher education

commission (561-00-1000-0250).....\$115,000

Provided, That any unencumbered balance in the midwest higher education commission account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Municipal university

operating grant (561-00-1000-1010).....\$14,270,000

Adult basic education (561-00-1000-0900).....\$1,567,031

Provided, That any unencumbered balance in the adult basic education account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Postsecondary tiered technical education

state aid (561-00-1000-0760).....\$62,497,184

Provided, That any unencumbered balance in the postsecondary tiered technical education state aid account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That, notwithstanding the provisions of K.S.A. 71-1801 through 71-1810, and amendments thereto, or any other statute, expenditures shall be made by the above agency from such account to the following institutions in the following amounts: Allen community college, \$468,219; Barton community college, \$2,378,617; Butler community college, \$4,871,526; Cloud county community college, \$1,104,254; Coffeyville community college, \$896,120; Colby community college, \$1,289,625; Cowley community college, \$1,690,938; Dodge City community college, \$835,690; Flint Hills technical college, \$1,690,733; Fort Scott community college, \$1,252,873; Garden City community college, \$1,096,271; Highland community college, \$1,240,102; Hutchinson community college, \$5,678,652; Independence community college, \$231,473; Johnson county community college, \$7,946,290; Kansas City, Kansas community college, \$4,186,782; Labette community

college, \$913,025; Manhattan area technical college, \$1,863,454; Neosho county community college, \$1,292,805; north central Kansas technical college, \$2,923,117; northwest Kansas technical college, \$1,821,733; Pratt community college, \$1,076,289; Salina area technical college, \$1,567,891; Seward county community college, \$964,550; institute of technology at Washburn university, \$3,374,312; and Wichita state university campus of applied sciences and technology, \$9,841,843.

Non-tiered course credit

hour grant (561-00-1000-0550).....\$89,190,371

Provided, That any unencumbered balance in the non-tiered course credit hour grant account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That, notwithstanding the provisions of K.S.A. 71-1801 through 71-1810, and amendments thereto, or any other statute, expenditures shall be made by the above agency from such account to the following institutions in the following amounts: Allen community college, \$3,626,540; Barton community college, \$7,419,334; Butler community college, \$13,456,130; Cloud county community college, \$2,787,882; Coffeyville community college, \$1,348,955; Colby community college, \$1,806,764; Cowley community college, \$3,629,632; Dodge City community college, \$1,607,526; Flint Hills technical college, \$796,086; Fort Scott community college, \$1,814,609; Garden City community college, \$2,100,189; Highland community college, \$3,882,267; Hutchinson community college, \$6,362,960; Independence community college, \$936,809; Johnson county community college, \$16,845,529; Kansas City, Kansas community college, \$4,961,771; Labette community college, \$1,947,929; Manhattan area technical college, \$750,543; Neosho county community college, \$2,007,817; north central Kansas technical college, \$880,971; northwest Kansas technical college, \$925,901; Pratt community college, \$1,454,752; Salina area technical college, \$856,673; Seward county community college, \$1,400,731; institute of technology at Washburn university, \$384,917; and Wichita state university campus of applied sciences and technology, \$5,197,154.

Technology equipment at community colleges and

Washburn university (561-00-1000-0500).....\$398,475

Provided, That the state board of regents is hereby authorized to make expenditures from the technology equipment at community colleges and Washburn university account for grants to community colleges and Washburn university pursuant to grant applications for the purchase of technology equipment, in accordance with guidelines established by the state board of regents.

Career technical education capital

outlay aid (561-00-1000-0310).....\$4,871,585

Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the career technical education capital outlay aid account is hereby reappropriated for fiscal year 2025: *Provided further*, That all expenditures from such account shall require a local match of nonstate moneys or donated equipment on a \$1-for-\$1 basis from either a nonstate or private donation.

Tuition waivers (561-00-1000-1650).....\$700,000

Nursing faculty and supplies

grant program (561-00-1000-4130).....\$3,787,193

Provided, That any unencumbered balance in the nursing faculty and supplies grant program account in excess of \$100 as of June 30, 2024, is hereby reappropriated for

fiscal year 2025: *Provided further*, That the state board of regents is hereby authorized to make grants to Kansas postsecondary educational institutions with accredited nursing programs from the nursing faculty and supplies grant program account for expansion of nursing faculty, laboratory supplies and tools for student success: *And provided further*, That such grants shall be either need-based or competitive and shall be matched on the basis of \$1 from the nursing faculty and supplies grant program account for \$1 from the postsecondary educational institution receiving the grant.

Tuition for technical education (561-00-1000-0120).....\$43,150,000

Provided, That, any unencumbered balance in the tuition for technical education account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That, notwithstanding the provisions of any other statute, in addition to the other purposes for which expenditures may be made by the above agency from the tuition for technical education account of the state general fund for fiscal year 2025, expenditures shall be made by the above agency from the tuition for technical education account of the state general fund for fiscal year 2025 for the payment of technical education tuition for adult students who are enrolled in technical education classes while obtaining a high school equivalency (HSE) credential using the accelerating opportunity program and for the postsecondary education institution to provide a transcript to each student who completes such technical education course: *And provided further*, That such expenditures shall be in an amount of not less than \$500,000: *And provided further*, That during the fiscal year ending June 30, 2025, not later than 60 days following the class start date, expenditures shall be made by the above agency from such account for tuition reimbursement.

Community colleges' and technical colleges'
cybersecurity and IT infrastructure (561-00-1000-0860).....\$6,500,000

Provided, That any unencumbered balance in the community colleges' and technical colleges' cybersecurity and IT infrastructure account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That all expenditures from the community colleges' and technical colleges' cybersecurity and IT infrastructure account shall be made to provide to each community college, technical college and Washburn institute of technology \$250,000.

Universities' IT infrastructure and
cybersecurity (561-00-1000-0330).....\$7,500,000

Washburn ensuring pathways to
student success (561-00-1000-0455).....\$1,037,700

Provided, That any unencumbered balance in the Washburn ensuring pathways to student success account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Washburn university manufacturing
training center.....\$3,000,000

NISS academic playbook (561-00-1000-0140).....\$8,500,000

Provided, That any unencumbered balance in the NISS academic playbook account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Kansas state university animal
diagnostic laboratory.....\$250,000

Fort Hays state university professional
workforce development.....\$750,000

Comprehensive grant program (561-00-1000-4500).....\$5,000,000

Provided, That all expenditures from the comprehensive grant program account for fiscal year 2025, including expenditures of the moneys appropriated in section 116(a) of chapter 82 of the 2023 Session Laws of Kansas, shall be made by the above agency in a manner that distributes 50% of such moneys to state educational institutions as defined in K.S.A. 76-711, and amendments thereto, and Washburn university and 50% to not-for-profit independent institutions of higher education that are defined as a Kansas educational institution under K.S.A. 74-32,120, and amendments thereto.

Community college capital outlay aid.....\$5,000,000

Provided, That all expenditures from the community college capital outlay aid account shall be distributed to any community college not eligible for career technical education capital outlay aid in K.S.A. 74-32,413(c), and amendments thereto, based upon the number of technical education full-time equivalent students at each community college in academic year 2023.

Technical colleges operating grants (561-00-1000-0150).....\$10,500,000

Provided, That any unencumbered balance in the technical colleges operating grants account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Two-year college business/industry and

apprenticeship act.....\$14,300,000

Provided, all expenditures from the two-year college business/industry and apprenticeship act account shall be distributed to the community colleges and technical colleges to be used for the development of apprenticeships, business and industry outreach and development of programing to meet the emerging needs of Kansas businesses: *Provided further*; That expenditures shall be made by the above agency from such account to the following institutions in the following amounts: Allen community college, \$379,013; Barton community college, \$957,062; Butler community college, \$1,375,757; Cloud county community college, \$308,397; Coffeyville community college, \$345,267; Colby community college, \$313,084; Cowley community college, \$531,493; Dodge City community college, \$385,574; Flint Hills technical college, \$201,536; Fort Scott community college, \$335,581; Garden City community college, \$464,627; Highland community college, \$465,564; Hutchinson community college, \$1,027,678; Independence community college, \$191,225; Johnson County community college, \$2,930,553; Kansas City, Kansas community college, \$911,131; Labette community college, \$264,028; Manhattan area technical college, \$152,480; Neosho county community college, \$307,460; north central Kansas technical college, \$197,474; northwest Kansas technical college, \$165,603; Pratt community college, \$275,589; Salina area technical college, \$169,040; Seward county community college, \$320,271; institute of technology at Washburn university, \$310,897; and Wichita state university campus of applied sciences and technology, \$1,013,617.

Two-year college student success initiatives.....\$17,500,000

Provided, That all expenditures from the two-year college student success initiatives account shall be distributed to the community colleges and technical colleges to be used for the development and implementation of initiatives that increase student success: *Provided further*; That expenditures shall be made by the above agency from such account to the following institutions in the following amounts: Allen community college, \$463,827; Barton community college, \$1,171,230; Butler community college,

\$1,683,619; Cloud county community college, \$377,409; Coffeyville community college, \$422,530; Colby community college, \$383,145; Cowley community college, \$650,428; Dodge City community college, \$471,857; Flint Hills technical college, \$246,635; Fort Scott community college, \$410,676; Garden City community college, \$568,599; Highland community college, \$569,746; Hutchinson community college, \$1,257,648; Independence community college, \$234,017; Johnson County community college, \$3,586,341; Kansas City, Kansas community college, \$1,115,020; Labette community college, \$323,111; Manhattan area technical college, \$186,601; Neosho county community college, \$376,262; north central Kansas technical college, \$241,664; northwest Kansas technical college, \$202,661; Pratt community college, \$337,259; Salina area technical college, \$206,868; Seward county community college, \$391,939; institute of technology at Washburn university, \$380,468; and Wichita state university campus of applied sciences and technology, \$1,240,441.

Osteopathic service scholarship.....\$2,200,000

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Osteopathic medical service scholarship	
repayment fund (561-00-7216-6300).....	No limit
KAN-ED services fee fund (561-00-2814-2814).....	No limit
Earned indirect costs	
fund – federal (561-00-3642-3600).....	No limit
Faculty of distinction	
program fund (561-00-7200-7050).....	No limit
Paul Douglas teacher scholarship	
fund – federal (561-00-3879-3950).....	No limit
GED credentials processing	
fees fund (561-00-2151-2100).....	No limit
Tuition waiver gifts, grants and	
reimbursements fund (561-00-7230-7230).....	No limit
Adult basic education –	
federal fund (561-00-3042-3000).....	No limit
Truck driver training fund (561-00-2172-4900).....	No limit
State scholarship discontinued	
attendance fund (561-00-7213-6100).....	No limit
Kansas ethnic minority fellowship	
program fund (561-00-7238-7600).....	No limit
Private postsecondary educational institution degree	
authorization expense reimbursement	
fee fund (561-00-2643-3300).....	No limit
Nursing service scholarship	
program fund (561-00-7220-6800).....	No limit
Clearing fund (561-00-9029-9100).....	No limit
Conversion of materials and	
equipment fund (561-00-2433-3200).....	No limit
Motorcycle safety fund (561-00-2366-2360).....	No limit

Financial aid services	
fee fund (561-00-2280-2800).....	No limit
<i>Provided</i> , That expenditures may be made from the financial aid services fee fund for operating expenditures directly or indirectly related to the operating costs associated with student financial assistance programs administered by the state board of regents: <i>Provided further</i> , That the chief executive officer of the state board of regents is hereby authorized to fix, charge and collect fees for the processing of applications and other activities related to student financial assistance programs administered by the state board of regents: <i>And provided further</i> , That such fees shall be fixed in order to recover all or a part of the direct and indirect operating expenses incurred for administering such programs: <i>And provided further</i> , That all moneys received for such fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the financial aid services fee fund.	
Inservice education workshop	
fee fund (561-00-2266).....	No limit
Optometry education	
repayment fund (561-00-7203-7100).....	No limit
Teacher scholarship	
repayment fund (561-00-7205-7200).....	No limit
Nursing service scholarship	
repayment fund (561-00-7210-7400).....	No limit
Nurse educator service scholarship	
repayment fund (561-00-7231-7300).....	No limit
ROTC service scholarship	
repayment fund (561-00-7232-7232).....	No limit
Carl D. Perkins vocational and technical education –	
federal fund (561-00-3539-3539).....	No limit
Kansas national guard	
educational assistance program	
repayment fund (561-00-7228-7000).....	No limit
Grants fund (561-00-2525-2500).....	No limit
Regents clearing fund (561-00-9052-9200).....	No limit
Private and out-of-state	
postsecondary educational institution	
fee fund (561-00-2614-2610).....	No limit
USAC E-rate program	
federal fund (561-00-3920-3920).....	No limit
Postsecondary education performance-based	
incentives fund (561-00-2777-2777).....	No limit
Private donations, gifts, grants	
bequest fund (561-00-7262-7700).....	No limit
Coronavirus relief federal fund (561-00-3753).....	No limit
Governor's emergency education	
relief fund (561-00-3638).....	No limit
Kansas high school equivalency credential	
processing fee fund (561-00-2832-2832).....	No limit

American rescue plan – state fiscal relief – federal fund (561-00-3756).....	No limit
Transportation research fund.....	No limit
Kansas adult learner grant program fund.....	No limit

(c) During the fiscal year ending June 30, 2025, the chief executive officer of the state board of regents, with the approval of the director of the budget, may transfer any part of any item of appropriation in an account of the state general fund for the fiscal year ending June 30, 2025, to another item of appropriation in an account of the state general fund for fiscal year 2025. The chief executive officer of the state board of regents shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research. As used in this subsection, "account" means any account of the state general fund of the state board of regents, the university of Kansas, the university of Kansas medical center, Kansas state university, Kansas state university Salina, Kansas state university veterinary medical center, Kansas state university extension systems and agriculture research programs, Wichita state university, Emporia state university, Pittsburg state university and Fort Hays state university.

(d) (1) In addition to the other purposes for which expenditures may be made by any state educational institution from the moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 for such state educational institution as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures may be made by such state educational institution from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 for the purposes of capital improvement projects making energy and other conservation improvements: *Provided*, That such capital improvement projects are hereby approved for such state educational institution for the purposes of K.S.A. 74-8905(b), and amendments thereto, and the authorization of issuance of one or more series of bonds by the Kansas development finance authority in accordance with that statute from time to time during fiscal year 2025: *Provided, however*, That no such bonds shall be issued until the state board of regents has first advised and consulted on any such project with the joint committee on state building construction: *Provided further*, That the amount of the bond proceeds that may be utilized for any such capital improvement project shall be subject to approval by the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, except that such approval also may be given while the legislature is in session: *And provided further*, That, in addition to such project costs, any such amount of bond proceeds may include costs of issuance, capitalized interest and any required reserves for the payment of principal and interest on such bonds: *And provided further*, That all moneys received from the issuance of any such bonds shall be deposited and accounted for as prescribed by applicable bond covenants: *And provided further*, That payments relating to principal and interest on such bonds shall be subject to and dependent upon annual appropriations therefor to the state educational institution for which the bonds are issued: *And provided further*, That each energy conservation capital improvement project for which bonds are issued for financing under this subsection shall be designed and completed in order to have cost savings sufficient to be equal to or greater than the cost of debt service on such bonds: *And provided further*,

That the state board of regents shall prepare and submit a report to the committee on appropriations of the house of representatives and the committee on ways and means of the senate on the savings attributable to energy conservation capital improvements for which bonds are issued for financing under this subsection at the beginning of the 2025 regular session of the legislature.

(2) As used in this subsection, "state educational institution" includes each state educational institution as defined in K.S.A. 76-711, and amendments thereto.

(e) There is appropriated for the above agency from the state economic development initiatives fund for the fiscal year ending June 30, 2025, the following:

SEDIF – career technical education capital
outlay aid (561-00-1900-1950).....\$2,547,726

Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the SEDIF – career technical education capital outlay aid account is hereby reappropriated for fiscal year 2025: *Provided further*; That expenditures from the SEDIF – career technical education capital outlay aid account for each grant of career technical education capital outlay aid shall require a local match of nonstate moneys or donated equipment on a \$1-for-\$1 basis from either a nonstate or private donation.

SEDIF – technology innovation and
internship program (561-00-1900-1960).....\$179,284

Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the SEDIF – technology innovation and internship program account is hereby reappropriated for fiscal year 2025.

SEDIF – EPSCOR (561-00-1900-1970).....\$993,265

Provided, That any unencumbered balance in excess of \$100 as of June 30, 2024, in the SEDIF – EPSCOR account is hereby reappropriated for fiscal year 2025.

Community and technical college
competitive grants (561-00-1900-1980).....\$500,000

Provided, That all moneys in the community and technical college competitive grants account shall be for grants awarded to community and technical colleges under a competitive grant program administered by the secretary of commerce: *Provided further*; That all expenditures from such account shall be for competitive grants to community and technical colleges that require a local match of nonstate moneys on a \$1-for-\$1 basis, from either the college or private industry partner, and that will develop innovative programs with private companies needing specific job skills or will meet other industry needs that cannot be addressed with current funding streams.

(f) (1) In addition to the other purposes for which expenditures may be made by any postsecondary educational institution from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 for such postsecondary educational institution as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures may be made by such postsecondary educational institution from such moneys for fiscal year 2025 for the purpose of deeming any person who is enrolled as a member of the Kickapoo Tribe of Indians of the Kickapoo Reservation in Kansas, the Prairie Band Potawatomi Nation, the Iowa Tribe of Kansas, the Sac and Fox Nation of Missouri in Kansas and Nebraska or of indigenous nations with historical connections to Kansas territories named in this subsection, regardless of the residence of such person prior to admission at a postsecondary educational institution, as a resident of this state for the purpose of

tuition and fees for attendance at any postsecondary educational institution.

(2) As used in this subsection:

(A) "Postsecondary educational institution" means the same as defined in K.S.A. 74-3201b, and amendments thereto; and

(B) "indigenous nations with historical connections to Kansas territories" means any federally recognized tribe containing one or more references to the following tribal affiliations within such tribe's name: Apache, Arapaho, Caddo, Cheyenne, Cherokee, Chickasaw, Chippewa and Ojibwe (including Bay Mills), Choctaw, Comanche, Delaware, Iowa (Ioway and Baxoje), Kaw (Kanza), Kickapoo, Kiowa, Miami, Missouriia (including Otoe-Missouria), Modoc, Muscogee (Creek, including Yuchi, Euchee or Uchee), Nez Perce, Omaha, Oneida, Osage, Otoe, Ottawa (Odawa), Potawatomi (Pottawatomie), Pawnee, Peoria, Ponca, Pueblo, Quapaw, Sac and Fox (including Meskwaki), Seminole, Seneca-Cayuga, Shawnee, Stockbridge-Munsee (Mohican), Wichita and Affiliated Tribes (Wichita, Keechi, Waco and Tawakonie) and Wyandotte.

(g) In addition to the other purposes for which expenditures may be made by the above agency from the moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 for such agency as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by such agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 for the purposes of reviewing the United States supreme court ruling in *Students for Fair Admissions, Inc. v. President and Fellows of Harvard College*, 600 U.S. 181 (2023) and determining whether the Kansas ethnic minority scholarship program, established in K.S.A. 74-3284 through 74-3289, and amendments thereto, is compliant with such ruling: *Provided*, That on or before January 24, 2025, the above agency shall submit a report on the agency's findings and any suggested statutory revisions to the house of representatives higher education budget committee and committee on appropriations and the senate committee on ways and means.

(h) Notwithstanding the provisions of the Kansas comprehensive grant program, K.S.A. 74-32,120 through 74-32,125, and amendments thereto, or the Kansas promise scholarship program, K.S.A. 74-32,272 through 74-32,278, and amendments thereto, and or any other statute, in addition to the other purposes for which expenditures may be made by the above agency from the moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 for such agency as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by such agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 to allow Kansas students attending for-profit, private career technical schools or academies located in Kansas to be eligible to be awarded a grant pursuant to such grant programs during the fiscal year ending June 30, 2025, if such student is attaining a certification in advanced manufacturing or building trades at such for-profit, private school or academy: *Provided*, That such expenditures from such grant programs pursuant to this subsection shall be based on the number of qualifying students in the same proportional share as other qualifying students at not-for-profit independent institutions of higher education as described in K.S.A. 74-32,120, and amendments thereto.

Sec. 117.

STATE BOARD OF REGENTS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2026, the following:

Fort Hays state university professional workforce development.....	\$750,000
State scholarship program (561-00-1000-4300).....	\$1,035,919

Provided, That any unencumbered balance in the state scholarship program account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026: *Provided further*, That expenditures may be made from the state scholarship program account for the state scholarship program under K.S.A. 74-32,239, and amendments thereto, and for the Kansas distinguished scholarship program under K.S.A. 74-3278 through 74-3283, and amendments thereto: *And provided further*, That, of the total amount appropriated in the state scholarship program account, the amount dedicated for the Kansas distinguished scholarship program shall not exceed \$25,000.

Comprehensive grant program (561-00-1000-4500).....	\$40,258,338
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Provided, That any unencumbered balance in the comprehensive grant program account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026: *Provided further*, That all of such expenditures from such account shall require a match of local nonstate or private moneys on a \$1-for-\$1 basis: *And provided further*, That all expenditures from the comprehensive grant program account for fiscal year 2026 shall be made by the above agency in a manner that distributes 50% of such moneys to state educational institutions as defined in K.S.A. 76-711, and amendments thereto, and Washburn university and 50% to not-for-profit independent institutions of higher education that are defined as a Kansas educational institution under K.S.A. 74-32,120, and amendments thereto.

Ethnic minority scholarship program (561-00-1000-2410).....	\$296,498
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Provided, That any unencumbered balance in the ethnic minority scholarship program account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026.

Kansas work-study program (561-00-1000-2000).....	\$546,813
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Provided, That any unencumbered balance in the Kansas work-study program account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026: *Provided further*, That the state board of regents is hereby authorized to transfer moneys from the Kansas work-study program account to the Kansas career work-study program fund of any institution under its jurisdiction participating in the Kansas work-study program established by K.S.A. 74-3274 et seq., and amendments thereto: *And provided further*, That all moneys transferred from this account to the Kansas career work-study program fund of any such institution shall be expended for and in accordance with the Kansas work-study program.

ROTC service scholarships (561-00-1000-4600).....	\$175,335
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Provided, That any unencumbered balance in the ROTC service scholarships account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026.

Military service scholarships (561-00-1000-1310).....	\$500,314
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Provided, That any unencumbered balance in the military service scholarships account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026: *Provided further*, That all expenditures from the military service scholarships

account shall be made for scholarships awarded under the military service scholarship program act, K.S.A. 74-32,227 through 74-32,232, and amendments thereto.

Teachers scholarship program (561-00-1000-0800).....\$3,094,046

Provided, That any unencumbered balance in the teachers scholarship program account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026.

National guard educational assistance (561-00-1000-1300).....\$5,400,000

Provided, That any unencumbered balance in the national guard educational assistance account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026: *Provided further*; That moneys in the national guard educational assistance account represent and include the profits derived from the veterans benefit game pursuant to K.S.A. 74-8724, and amendments thereto.

Career technical workforce grant (561-00-1000-2200).....\$114,075

Provided, That any unencumbered balance in the career technical workforce grant account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026.

Nursing student scholarship program (561-00-1000-4100).....\$417,255

Provided, That any unencumbered balance in the nursing student scholarship program account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026.

Optometry education program (561-00-1000-1100).....\$107,089

Provided, That any unencumbered balance in the optometry education program account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026.

Tuition waivers (561-00-1000-1650).....\$1,200,000

Provided, That any unencumbered balance in the tuition waivers account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026: *Provided further*; That, notwithstanding the provisions of K.S.A. 75-4364, and amendments thereto, or any other statute, the state board of regents may reimburse a Kansas educational institution as defined in K.S.A. 75-4364, and amendments thereto, for reimbursement claims of up to the amount of the appropriation available for such waivers in fiscal year 2026.

Nurse educator grant program (561-00-1000-4120).....\$188,126

Provided, That any unencumbered balance in the nurse educator grant program account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026: *Provided further*; That all expenditures from the nurse educator grant program account shall be made for scholarships awarded under the nurse educator service scholarship program act.

Governor's scholars program (561-00-1000-0950).....\$20,000

Provided, That any unencumbered balance in the governor's scholars program account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026.

Kansas promise scholarship (561-00-1000-0960).....\$10,000,000

Provided, That any unencumbered balance in the Kansas promise scholarship program account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026.

Computer science preservice

educator grant (561-00-1000-4700).....\$1,000,000
Provided, That any unencumbered balance in the computer science preservice educator grant account in excess of \$100 as of June 30, 2025, is hereby reappropriated for fiscal year 2026.

Sec. 118.

DEPARTMENT OF CORRECTIONS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (521-00-1000-0603).....	\$384,769
Treatment and programs –	
offender programs (521-00-1000-0151).....	\$113,244
Treatment and programs – medical	
and mental (521-00-1000-0152).....	\$2,146
Operating expenditures –	
juvenile services (521-00-1000-0103).....	\$19,525
Evidence-based programs (521-00-1000-0050).....	\$3,363
Topeka correctional facility –	
facilities operations (660-00-1000-0303).....	\$294,647
Hutchinson correctional facility –	
facilities operations (313-00-1000-0303).....	\$543,780
Lansing correctional facility –	
facilities operations (400-00-1000-0303).....	\$425,615
Ellsworth correctional facility –	
facilities operations (177-00-1000-0303).....	\$250,977
Winfield correctional facility –	
facilities operations (712-00-1000-0303).....	\$289,079
Norton correctional facility –	
facilities operations (581-00-1000-0303).....	\$252,628
El Dorado correctional facility –	
facilities operations (195-00-1000-0303).....	\$473,367
Larned correctional mental health facility –	
facilities operations (408-00-1000-0303).....	\$193,326
Kansas juvenile correctional complex –	
facilities operations (352-00-1000-0303).....	\$234,111
Facilities operations (521-00-1000-0303).....	\$878,309
Kansas penitentiary museum content development.....	\$75,000

Provided, That expenditures shall be made from the Kansas penitentiary museum content development account for content development in consultation with the Lansing historical society in pursuit of establishing the Kansas penitentiary museum.

(b) During the fiscal year ending June 30, 2024, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2024 by section 118 of chapter 82 of the 2023 Session Laws of Kansas, section 50 of chapter 97 of the 2023 Session Laws of Kansas, this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys during fiscal year 2024 for the purposes of executing an exclusive use agreement with the Lansing historical society for the administration and operation of a

museum located on Lansing correctional facility grounds for historical preservation and education: *Provided*, That such agreement shall include provisions granting the Lansing historical society the exclusive right of running tours in the old Lansing correctional facility and outlining roles, responsibilities and restrictions regarding such tours.

Sec. 119.

DEPARTMENT OF CORRECTIONS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Evidence-based programs (521-00-1000-0050).....\$12,524,160

Provided, That any unencumbered balance in the evidence-based programs account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That, notwithstanding the provisions of K.S.A. 75-52,164, and amendments thereto, or any other statute, expenditures may be made from this account to conduct research into, and development of, evidence-based practices to reduce offender behavior and recidivism among juveniles: *Provided, however*; That the expenditures for such research and development shall not exceed \$1,000,000: *And provided further*; That, notwithstanding the provisions of K.S.A. 75-52,164, and amendments thereto, or any other statute, expenditures shall be made by the above agency from the evidence-based programs account for the jobs for America's graduates-Kansas programs: *Provided, however*; That the expenditures for such programs shall not exceed \$3,500,000: *And provided further*; That expenditures shall be made by the above agency from such account to require jobs for American's graduates-Kansas to submit a report to the Kansas juvenile justice oversight committee established by K.S.A. 75-52,161, and amendments thereto, on or after June 15, 2025, but on or before June 30, 2025: *And provided further*; That such report shall include the number of youths served and performance outcomes.

Juvenile crime

community prevention (521-00-1000-0051).....\$1,500,000

Provided, That expenditures shall be made by such agency from such account during fiscal year 2025 to provide grants to communities for evidence-based juvenile crime prevention programs: *Provided further*; That at least \$500,000 of such grants shall require a \$1-for-\$1 local or private match.

Operating expenditures –

juvenile services (521-00-1000-0103).....\$1,552,552

Provided, That any unencumbered balance in the operating expenditures – juvenile services account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Treatment and programs –

offender programs (521-00-1000-0151).....\$11,629,345

Provided, That any unencumbered balance in the treatment and programs – offender programs account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Treatment and programs – medical

and mental (521-00-1000-0152).....\$87,195,904

Provided, That any unencumbered balance in the treatment and programs – medical and mental account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Department of corrections
 hepatitis C treatment (521-00-1000-0153).....\$2,950,000
Provided, That any unencumbered balance in the department of corrections hepatitis C treatment account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Treatment and programs –
 KUMC contract (521-00-1000-0154).....\$2,120,373
Provided, That any unencumbered balance in the treatment and programs – KUMC contract account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Community corrections (521-00-1000-0220).....\$31,098,494
Provided, That any unencumbered balance in the community corrections account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That no expenditures may be made by any county from any grant made to such county from the community corrections account for either half of state fiscal year 2025 that supplant any amount of local public or private funding of existing programs as determined in accordance with rules and regulations adopted by the secretary of corrections.

Prevention and graduated sanctions
 community grants (521-00-1000-0221).....\$23,101,389
Provided, That any unencumbered balance in the prevention and graduated sanctions community grants account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That moneys awarded as grants from the prevention and graduated sanctions community grants account is not an entitlement to communities, but a grant that must meet conditions prescribed by the above agency for appropriate outcomes.

Purchase of services (521-00-1000-0300).....\$906,795
Provided, That any unencumbered balance in the purchase of services account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Facilities operations (521-00-1000-0303).....\$19,307,030
Provided, That any unencumbered balance in the facilities operations account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Local jail payments (521-00-1000-0510).....\$1,550,000
Provided, That any unencumbered balance in the local jail payments account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That, notwithstanding the provisions of K.S.A. 19-1930, and amendments thereto, payments by the department of corrections under K.S.A. 19-1930(b), and amendments thereto, for the cost of maintenance of prisoners shall not exceed the per capita daily operating cost, not including inmate programs, for the department of corrections.

Operating expenditures (521-00-1000-0603).....\$56,795,865
Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That expenditures from the operating expenditures account for official hospitality shall not exceed \$2,000: *Provided further*; That expenditures shall be made from the operating expenditures account to provide a 14% adjustment to the career progression plan for parole officer I and an 11% adjustment to the career

progression plan for parole officer II and special agents.

Debt service payments – data
 systems replacement (521-00-1000-0702).....\$3,346,286

Equipment replacements (521-00-1000-0810).....\$756,213

Provided, That any unencumbered balance in the equipment replacements account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Vehicle replacements (521-00-1000-0820).....\$591,717

Provided, That any unencumbered balance in the vehicle replacements account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Ellsworth correctional facility –
 facilities operations (177-00-1000-0303).....\$21,505,887

Provided, That any unencumbered balance in the Ellsworth correctional facility – facilities operations account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That expenditures from the Ellsworth correctional facility – facilities operations account for official hospitality shall not exceed \$500.

El Dorado correctional facility –
 facilities operations (195-00-1000-0303).....\$44,131,272

Provided, That any unencumbered balance in the El Dorado correctional facility – facilities operations account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That expenditures from the El Dorado correctional facility – facilities operations account for official hospitality shall not exceed \$500.

Hutchinson correctional facility –
 facilities operations (313-00-1000-0303).....\$47,255,090

Provided, That any unencumbered balance in the Hutchinson correctional facility – facilities operations account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That expenditures from the Hutchinson correctional facility – facilities operations account for official hospitality shall not exceed \$500.

Kansas juvenile correctional complex –
 facilities operations (352-00-1000-0303).....\$25,150,855

Provided, That any unencumbered balance in the Kansas juvenile correctional complex – facilities operations account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That expenditures from the Kansas juvenile correctional complex – facilities operations account for official hospitality shall not exceed \$500: *Provided further*; That expenditures may be made from this account for educational services contracts, which are hereby authorized to be negotiated and entered into by the above agency with unified school districts or other accredited educational services providers.

Lansing correctional facility –
 facilities operations (400-00-1000-0303).....\$43,748,437

Provided, That any unencumbered balance in the Lansing correctional facility – facilities operations account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That expenditures from the Lansing correctional facility – facilities operations account for official hospitality shall not exceed \$500.

Larned state correctional facility –

facilities operations (408-00-1000-0303).....\$17,198,424

Provided, That any unencumbered balance in the Larned correctional mental health facility – facilities operations account in excess of \$100 as of June 30, 2024, is hereby reappropriated to the Larned state correctional facility – facilities operations account for fiscal year 2025: *Provided, however*; That expenditures from the Larned state correctional facility – facilities operations account for official hospitality shall not exceed \$500.

Norton correctional facility –

facilities operations (581-00-1000-0303).....\$23,523,126

Provided, That any unencumbered balance in the Norton correctional facility – facilities operations account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That expenditures from the Norton correctional facility – facilities operations account for official hospitality shall not exceed \$500.

Topeka correctional facility –

facilities operations (660-00-1000-0303).....\$22,225,755

Provided, That any unencumbered balance in the Topeka correctional facility – facilities operations account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That expenditures from the Topeka correctional facility – facilities operations account for official hospitality shall not exceed \$500.

Winfield correctional facility –

facilities operations (712-00-1000-0303).....\$23,954,881

Provided, That any unencumbered balance in the Winfield correctional facility – facilities operations account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That expenditures from the Winfield correctional facility – facilities operations account for official hospitality shall not exceed \$500.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Supervision fees fund (521-00-2116-2100).....No limit

Juvenile alternatives to

detention fund (521-00-2250).....No limit

Provided, That, notwithstanding the provisions of K.S.A. 79-4803, and amendments thereto, or any other statute, expenditures may be made by the above agency from the juvenile alternatives to detention fund for per diem payments to detention centers: *Provided, however*; That expenditures from the juvenile alternatives to detention fund for per diem payments to detention centers shall not exceed \$100,000: *And provided further*; That the department of corrections is hereby authorized and directed to make expenditures from the juvenile alternatives to detention fund for fiscal year 2025 for purchase of services: *And provided further*; That, notwithstanding the provisions of K.S.A. 79-4803, and amendments thereto, or any other statute, expenditures may be made by the above agency from the juvenile alternatives to detention fund for graduated sanctions.

Juvenile justice fee fund central office (521-00-2257).....	No limit
Alcohol and drug abuse treatment fund (521-00-2339-2110).....	No limit
<i>Provided</i> , That expenditures may be made from the alcohol and drug abuse treatment fund for payments associated with providing treatment services to offenders who were driving under the influence of alcohol or drugs regardless of when the services were rendered.	
Department of corrections – general fees fund (521-00-2427-2450).....	No limit
<i>Provided</i> , That expenditures may be made from the department of corrections – general fees fund for operating expenditures for training programs for correctional personnel, including official hospitality: <i>Provided further</i> , That the secretary of corrections is hereby authorized to fix, charge and collect fees for such programs: <i>And provided further</i> , That such fees shall be fixed in order to recover all or part of the operating expenses incurred for such training programs, including official hospitality: <i>And provided further</i> , That all fees received for such programs shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the department of corrections – general fees fund.	
Community corrections special revenue fund (521-00-2447-2447).....	No limit
Department of corrections forensic psychologist fund (521-00-2492-2492).....	No limit
<i>Provided</i> , That expenditures may be made from the department of corrections forensic psychologist fund for general healthcare contract expenses.	
Community corrections supervision fund (521-00-2748-2748).....	No limit
Residential substance abuse treatment – federal fund (521-00-3006).....	No limit
Title I program for neglected and delinquent children – federal fund (521-00-3009).....	No limit
Distance learning and telemedicine – federal fund (521-00-3025).....	No limit
Ed Byrne memorial justice assistance grants – federal fund (521-00-3057).....	No limit
Prisoner reentry intv demo – federal fund (521-00-3063).....	No limit
Federal asset forfeiture – federal fund (521-00-3063-3713).....	No limit
Violence against women – federal fund (521-00-3082).....	No limit
Ed Byrne state and local law assistance – federal fund (521-00-3213-3213).....	No limit
Violence against women – federal fund (521-00-3214).....	No limit
Bulletproof vest partnership – federal fund (521-00-3216-3216).....	No limit

Title VI-B special education – federal fund (521-00-3234).....	No limit
Victims of crime act – federal fund (521-00-3260).....	No limit
Juvenile justice delinquency prevention federal fund (521-00-3351).....	No limit
Byrne grant – federal fund (521-00-3353-3200).....	No limit
Medical assistance program – federal fund (521-00-3414).....	No limit
Economic adjustment assistance – federal fund (521-00-3415).....	No limit
USMS reimbursement – federal fund (521-00-3562-3562).....	No limit
Elementary & secondary schools emergency relief – federal fund (521-00-3638).....	No limit
Detection & mitigation of COVID-19 in confinement facilities – federal fund (521-00-3649).....	No limit
Coronavirus relief fund – federal fund (521-00-3756).....	No limit
Justice reinvestment technical assistance for state governments project – federal fund (521-00-3758-3758).....	No limit
Prison rape elimination act (PREA) justice assistance grant – federal fund (521-00-3758).....	No limit
JRI technical assistance and training – federal fund (521-00-3804-3804).....	No limit
Second chance act – federal fund (521-00-3895-3895).....	No limit
Department of corrections – alien incarceration grant fund – federal (521-00-3943-3800).....	No limit
Second chance act reentry initiative – federal fund (521-00-3985-3901).....	No limit
ICJR – federal fund.....	No limit
Juvenile delinquency prevention trust fund (521-00-7322-7000).....	No limit
State of Kansas – department of corrections inmate benefit fund (521-00-7950-5350).....	No limit
Ellsworth correctional facility – general fees fund (177-00-2227-2000).....	No limit
El Dorado correctional facility – general fees fund (195-00-2252-2000).....	No limit
Hutchinson correctional facility – general fees fund (313-00-2051-2000).....	No limit

Kansas juvenile correctional complex – fee fund (352-00-2321-2300).....	No limit
Kansas juvenile correctional complex – title I neglected and delinquent children – federal fund (352-00-3009).....	No limit
National school breakfast program – federal fund – Kansas juvenile correctional complex (352-00-3529-3529).....	No limit
National school lunch program – federal fund – Kansas juvenile correctional complex (352-00-3530-3530).....	No limit
Kansas juvenile correctional complex – gifts, grants and donations fund (352-00-7016-7000).....	No limit
Lansing correctional facility – general fees fund (400-00-2040-2040).....	No limit
Larned state correctional facility – general fees fund (408-00-2145-2000).....	No limit
Correctional industries fund (522-00-6126-7300).....	No limit
<i>Provided</i> , That expenditures may be made from the correctional industries fund for official hospitality.	
Norton correctional facility – general fees fund (581-00-2238-2000).....	No limit
Topeka correctional facility – general fees fund (660-00-2090-2090).....	No limit
Topeka correctional facility – community development block grant – federal fund (660-00-3669-3669).....	No limit
Winfield correctional facility – general fees fund (712-00-2237-2000).....	No limit

(c) During the fiscal year ending June 30, 2025, the secretary of corrections, with the approval of the director of the budget, may transfer any part of any item of appropriation for the fiscal year ending June 30, 2025, from the state general fund for the department of corrections or any correctional institution or correctional facility under the general supervision and management of the secretary of corrections to another item of appropriation for fiscal year 2025 from the state general fund for the department of corrections or any correctional institution or correctional facility under the general supervision and management of the secretary of corrections. The secretary of corrections shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(d) Notwithstanding the provisions of K.S.A. 75-3731, and amendments thereto, or any other statute, the director of accounts and reports shall accept for payment from the secretary of corrections any duly authorized claim to be paid from the local jail payments account (521-00-1000-0510) of the state general fund during fiscal year 2025 for costs pursuant to K.S.A. 19-1930(b), and amendments thereto, even though such claim is not submitted or processed for payment within the fiscal year in which the

service is rendered and whether or not the services were rendered prior to the effective date of this act.

(e) Notwithstanding the provisions of K.S.A. 75-3731, and amendments thereto, or any other statute, the director of accounts and reports shall accept for payment from the director of Kansas correctional industries any duly authorized claim to be paid from the correctional industries fund (522-00-6126-7300) during fiscal year 2025 for operating or manufacturing costs even though such claim is not submitted or processed for payment within the fiscal year in which the service is rendered and whether or not the services were rendered prior to the effective date of this act. The director of Kansas correctional industries shall provide to the director of the budget on or before September 15, 2024, a detailed accounting of all such payments made from the correctional industries fund during fiscal year 2024.

(f) During the fiscal year ending June 30, 2025, the secretary of corrections, with the approval of the director of the budget, may make transfers from the correctional industries fund (522-00-6126-7300) to the department of corrections – general fees fund (521-00-2427-2450). The secretary of corrections shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(g) During the fiscal year ending June 30, 2025, all expenditures made by the department of corrections from the correctional industries fund (522-00-6126-7300) shall be made on budget for all purposes of state accounting and budgeting for the department of corrections.

(h) Notwithstanding the provisions of K.S.A. 75-52,164, and amendments thereto, or any other statute, during fiscal year 2025, the director of accounts and reports shall transfer the amount certified pursuant to K.S.A. 75-52,164(b), and amendments thereto, from each account of the state general fund of a state agency that has been determined by the secretary of corrections to be actual or projected cost savings to the evidence-based programs account of the state general fund of the department of corrections: *Provided*, That the secretary of corrections shall transmit a copy of each such certification to the director of legislative research.

(i) On July 1, 2024, the Larned correctional mental health facility – general fees fund (408-00-2145-2000) of the department of corrections is hereby redesignated as the Larned state correctional facility – general fees fund of the department of corrections.

Sec. 120.

ADJUTANT GENERAL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (034-00-1000-0053).....	\$33,908
Civil air patrol – operating expenditures (034-00-1000-0103).....	\$202
Office of emergency communication (034-00-1000-0800).....	\$2,558
Rehabilitation and repair projects (034-00-1000-8000).....	\$1,620
Disaster relief (034-00-1000-0200).....	\$1,000,000
Southwest border mission.....	\$15,716,000

Provided, That all expenditures from the southwest border mission account shall be for expenses to respond to the request for assistance from the state of Texas pursuant to the emergency management assistance compact, K.S.A. 48-9a01, and amendments

thereto, or a memorandum of understanding between the governor and the governor of Texas: *Provided*, That the above agency shall collaborate with the governor and the response and recovery bureau director to activate, mobilize and deploy state resources and implement the appropriate mutual aid plans and procedures: *Provided further*, That such assistance is being provided to assist in the prevention of crime drug trafficking, human trafficking, transactional criminal organizations and other related crimes contributing to an emergency.

Sec. 121.

ADJUTANT GENERAL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (034-00-1000-0053).....\$6,534,429

Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*, That expenditures from this account for official hospitality shall not exceed \$2,500.

Civil air patrol – operating expenditures (034-00-1000-0103).....\$50,068

Disaster relief (034-00-1000-0200).....\$2,500,000

Provided, That any unencumbered balance in the disaster relief account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Military activation payments (034-00-1000-0300).....\$6,000

Provided, That any unencumbered balance in the military activation payments account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That all expenditures from the military activation payments account shall be for military activation payments authorized by and subject to the provisions of K.S.A. 75-3228, and amendments thereto.

Kansas military emergency relief (034-00-1000-0400).....\$9,881

Provided, That expenditures may be made from the Kansas military emergency relief account for grants and interest-free loans, which are hereby authorized to be entered into by the adjutant general with repayment provisions and other terms and conditions including eligibility as may be prescribed by the adjutant general therefor, to members and families of the Kansas army and air national guard and members and families of the reserve forces of the United States of America who are Kansas residents, during the period preceding, during and after mobilization to provide assistance to eligible family members experiencing financial emergencies: *Provided further*, That such assistance may include, but shall not be limited to, medical, funeral, emergency travel, rent, utilities, child care, food expenses and other unanticipated emergencies: *And provided further*, That any moneys received by the adjutant general in repayment of any grants or interest-free loans made from the Kansas military emergency relief account shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the Kansas military emergency relief account.

Office of emergency communication (034-00-1000-0800).....\$307,537

Provided, That any unencumbered balance in the office of emergency

communication account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Shooting team grants.....\$50,000

Provided, That expenditures shall be made from the shooting team grants account for the adjutant general to provide grants to shooting teams from the Kansas air national guard or the Kansas army national guard for ammunition, equipment and travel expenses for marksmanship matches: *Provided further*, That an eligible team shall have participated in: (1) The 2024 adjutant general's combat marksmanship match; and (2) a national guard marksmanship regional or national competition: *And provided further*, That upon application from eligible teams, at least one grant shall be awarded to a Kansas air national guard team and at least one grant shall be awarded to a Kansas army national guard team: *Provided, however*, That, if no team from one branch of the Kansas national guard meets the requirements of this proviso, the adjutant general may award all grants to teams from the other branch of Kansas national guard that meet such requirements: *And provided, however*, That the adjutant general shall not award a single team all moneys in the shooting team grants account.

Any unencumbered balance in the southwest border mission account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Kansas intelligence fusion center fund.....No limit

General fees fund (034-00-2102)No limit

Provided, That the adjutant general is hereby authorized to fix, charge and collect fees agreed upon in memorandums of understanding with other state agencies, local government agencies, for-profit organizations and not-for-profit organizations: *Provided further*, That such fees shall be fixed in order to recover all or part of the expenses incurred under the provisions of the memorandums of understanding with other state agencies, local government agencies, for-profit organizations and not-for-profit organizations: *And provided further*, That all fees received pursuant to such memorandums of understanding shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the general fees fund.

Office of emergency communications

fund (034-00-2496-2496)No limit

Provided, That the adjutant general is hereby authorized to fix, charge and collect fees for recovery of costs associated with the use of the above agency's communication equipment by other state agencies, local government agencies, for-profit organizations and not-for-profit organizations: *Provided further*, That such fees shall be fixed in order to recover all or part of the expenses incurred in providing for the use of the above agency's communication equipment by other state agencies, local government agencies, for-profit organizations and not-for-profit organizations: *And provided further*, That all fees received for use of the above agency's communication equipment by other state agencies, local government agencies, for-profit organizations or not-for-profit organizations shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the office of

emergency communications fund.

Conversion of materials and equipment fund – military division (034-00-2400-2030)	No limit
Adjutant general expense fund (034-00-2357).....	No limit
State asset forfeiture fund (034-00-2498-2498).....	No limit
State emergency fund (034-00-2437).....	No limit
State emergency fund weather disasters 5/4/2007 (034-00-2441).....	No limit
State emergency fund weather disasters 12/06, 7/07 (034-00-2445).....	No limit
Disaster grants – public assistance federal fund (034-00-3005).....	No limit
National guard military operations/maintenance federal fund (034-00-3055-3300).....	No limit
Econ adjustment/military installation federal fund (034-00-3196-3196).....	No limit
Disaster assistance to individual/household federal fund (034-00-3405-3405).....	No limit
Interoperability communication equipment fund (034-00-3449-3449).....	No limit
Pre-disaster mitigation – federal fund (034-00-3268-3269).....	No limit
Hazard material training and planning – federal fund (034-00-3121-3310).....	No limit
State homeland security program federal fund (034-00-3629-3629).....	No limit
Nuclear safety emergency management fee fund (034-00-2081-2200).....	No limit
<i>Provided</i> , That, notwithstanding the provisions of any other statute, the adjutant general may make transfers of moneys from the nuclear safety emergency management fee fund to other state agencies for fiscal year 2025 pursuant to agreements, which are hereby authorized to be entered into by the adjutant general with other state agencies to provide appropriate emergency management plans to administer the Kansas nuclear safety emergency management act, K.S.A. 48-940 et seq., and amendments thereto.	
Military fees fund – federal (034-00-2152).....	No limit
<i>Provided</i> , That all moneys received by the adjutant general from the federal government for reimbursement for expenditures made under agreements with the federal government shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the military fees fund – federal.	
Armories and units general fees fund (034-00-2171-2010).....	No limit
Emergency systems for advanced registration for volunteer health professionals – federal fund (034-00-3748-3748).....	No limit
Civil air patrol – grants and contributions – federal fund (034-00-7315-7000).....	No limit

Coronavirus relief fund –	
federal fund (034-00-3753).....	No limit
Emergency management performance grant –	
federal fund (034-00-3342-3342).....	No limit
NG – federal forfeiture fund (034-00-2184-2100).....	No limit
Inaugural expense fund (034-00-2003-2300).....	No limit
Kansas military emergency	
relief fund (034-00-2658-2650).....	No limit
<i>Provided, That expenditures may be made from the Kansas military emergency relief fund for grants and interest-free loans, which are hereby authorized to be entered into by the adjutant general with repayment provisions and other terms and conditions including eligibility as may be prescribed by the adjutant general therefor, to members and families of the Kansas army and air national guard and members and families of the reserve forces of the United States of America who are Kansas residents, during the period preceding, during and after mobilization to provide assistance to eligible family members experiencing financial emergencies: Provided further, That such assistance may include, but shall not be limited to, medical, funeral, emergency travel, rent, utilities, child care, food expenses and other unanticipated emergencies: And provided further, That any moneys received by the adjutant general in repayment of any grants or interest-free loans made from the Kansas military emergency relief fund shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the Kansas military emergency relief fund.</i>	
Emergency management assistance compact	
federal fund (034-00-3609-3605)	No limit
Public safety interoperable	
communications grant program	
federal fund (034-00-3340-3340).....	No limit
Military construction national guard	
federal fund (034-00-3192-3192).....	No limit
National guard civilian youth opportunities	
federal fund (034-00-3193-3193).....	No limit
Hazard mitigation grant	
federal fund (034-00-3019).....	No limit
Citizen corps federal fund (034-00-3341-3341).....	No limit
Law enforcement terrorism prevention program	
federal fund (034-00-3613-3600).....	No limit
Safe and drug-free schools and	
communities national programs	
federal fund (034-00-3569-3569).....	No limit
Great plains joint regional training center	
fee fund (034-00-2688-2688).....	No limit

Provided, That expenditures may be made from the great plains joint regional training center fee fund for use of the great plains joint regional training center by other state agencies, local government agencies, for-profit organizations and not-for-profit organizations: Provided further, That the adjutant general is hereby authorized to fix, charge and collect fees for recovery of costs associated with the use of the great plains joint regional training center by other state agencies, local government agencies, for-

profit organizations and not-for-profit organizations: *And provided further*, That such fees shall be fixed in order to recover all or part of the expenses incurred in providing for the use of the great plains joint regional training center by other state agencies, local government agencies, for-profit organizations and not-for-profit organizations: *And provided further*, That all fees received for use of the great plains joint regional training center by other state agencies, local government agencies, for-profit organizations or not-for-profit organizations shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the great plains joint regional training center fee fund.

State and local implementation grant program –

federal fund (034-00-3576-3576).....No limit
Military honors funeral fund (034-00-2789-2789).....No limit

Provided, That the adjutant general is hereby authorized to accept gifts and donations of money during fiscal year 2025 for military funeral honors or purposes related thereto: *Provided further*, That such gifts and donations of money shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the military honors funeral fund.

Fire management assistance grant –

federal fund (034-00-3320-3320).....No limit

Kansas national guard counter drug state

forfeiture fund.....No limit

American rescue plan state

relief fund (034-00-3756-3536).....No limit

(c) In addition to the other purposes for which expenditures may be made by the adjutant general from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2024 and from which expenditures may be made for salaries and wages, as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures may be made by the adjutant general from such moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025, notwithstanding the provisions of K.S.A. 48-205, and amendments thereto, or any other statute, in addition to other positions within the adjutant general's department in the unclassified service as prescribed by law for additional positions in the unclassified service under the Kansas civil service act: *Provided*, That, notwithstanding the provisions of K.S.A. 75-2935, and amendments thereto, or any other statute, the adjutant general may appoint a deputy adjutant general, who shall have no military command authority, and who may be a civilian and shall have served at least five years as a commissioned officer with the Kansas national guard, who will perform such duties as the adjutant general shall assign, and who will serve in the unclassified service under the Kansas civil service act: *Provided further*, That the position of such deputy adjutant general in the unclassified service under the Kansas civil service act shall be established by the adjutant general within the position limitation established for the adjutant general on the number of full-time and regular part-time positions equated to full-time, excluding seasonal and temporary positions, paid from appropriations for fiscal year 2025 made by this or other appropriation act of the 2024 regular session of the legislature.

(d) During the fiscal year ending June 30, 2025, the adjutant general, with the approval of the director of the budget, may transfer any part of any item of

appropriation for fiscal year 2025, from the state general fund for the adjutant general to another item of appropriation for fiscal year 2025 from the state general fund for the adjutant general: *Provided*, That the adjutant general shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

Sec. 122.

STATE FIRE MARSHAL

(a) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 124(a) of chapter 82 of the 2023 Session Laws of Kansas on the fire marshal fee fund (234-00-2330) of the state fire marshal is hereby increased from \$7,056,575 to \$7,585,054.

Sec. 123.

STATE FIRE MARSHAL

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures, other than refunds authorized by law, purchases of nationally recognized adopted codes for resale and federally reimbursed overtime, shall not exceed the following:

Boiler inspection fee fund (234-00-2128-2128).....No limit

Provided, That, during the fiscal year ending June 30, 2025, notwithstanding the provisions of any statute, in addition to the other purposes for which expenditures may be made from the boiler inspection fee fund for fiscal year 2025 by the above agency by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from the boiler inspection fee fund for operating expenses of the above agency.

Fire marshal fee fund (234-00-2330).....\$8,872,333

Provided, That expenditures from the fire marshal fee fund for official hospitality shall not exceed \$1,000.

Explosives regulatory and

training fund (234-00-2361-2361).....No limit

Emergency response fund (234-00-2589).....No limit

Provided, That expenditures may be made by the state fire marshal from the emergency response fund for fiscal year 2025 for the purposes of responding to specific incidences of emergencies related to hazardous materials or search and rescue incidents without prior approval of the state finance council: *Provided, however*, That expenditures from the emergency response fund during fiscal year 2025 for the purposes of responding to any specific incidence of an emergency related to hazardous materials or search and rescue incidents without prior approval by the state finance council shall not exceed \$25,000, except upon approval by the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, except that such approval also may be given while the legislature is in session.

State fire marshal liquefied petroleum gas

fee fund (234-00-2608-2600).....No limit

Non-fuel flammable or combustible

liquid aboveground storage tank

system fund (234-00-2626-2610).....No limit

Fire safety standard and firefighter protection act enforcement fund (234-00-2694-2620).....	No limit
Cigarette fire safety standard and firefighter protection act fund (234-00-2696-2630).....	No limit
Elevator safety fee fund (234-00-2854-2854).....	No limit
FFY12 HMEP grant – federal fund (234-00-3121-3121).....	No limit
Contract inspections fund (234-00-6122-6122).....	No limit
Intragovernmental service fund (234-00-6160-6000).....	No limit
Gifts, grants and donations fund (234-00-7405-7400).....	No limit

(b) During the fiscal year ending June 30, 2025, notwithstanding the provisions of any other statute, the state fire marshal, with the approval of the director of the budget, may transfer funds from the fire marshal fee fund (234-00-2330-2000) to the emergency response fund (234-00-2589) of the state fire marshal. The state fire marshal shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research and the director of the budget: *Provided*, That the aggregate amount of such transfers for the fiscal year ending June 30, 2025, shall not exceed \$500,000.

(c) During the fiscal year ending June 30, 2025, the director of the budget and the director of legislative research shall consult periodically and review the balance credited to and the estimated receipts to be credited to the fire marshal fee fund (234-00-2330-2000) during fiscal year 2025, and, upon a finding by the director of the budget in consultation with the director of legislative research that the total of the unencumbered balance and estimated receipts to be credited to the fire marshal fee fund during fiscal year 2025 are insufficient to fund the budgeted expenditures and transfers from the fire marshal fee fund for fiscal year 2025 in accordance with the provisions of appropriation acts, the director of the budget shall certify such finding to the director of accounts and reports. Upon receipt of any such certification, the director of accounts and reports shall transfer the amount of moneys from the emergency response fund (234-00-2589) to the fire marshal fee fund that is required, in accordance with the certification by the director of the budget under this subsection, to fund the budgeted expenditures and transfers from the fire marshal fee fund for the remainder of fiscal year 2025 in accordance with the provisions of appropriation acts, as specified by the director of the budget pursuant to such certification.

(d) During the fiscal year ending June 30, 2025, the director of the budget and the director of legislative research shall consult periodically and review the balance credited to and the estimated receipts to be credited to the fire marshal fee fund (234-00-2330-2000) and any other resources available to the fire marshal fee fund during the fiscal year 2025, and, upon a finding by the director of the budget in consultation with the director of legislative research that the total of the unencumbered balance and estimated receipts to be credited to the fire marshal fee fund during fiscal year 2025 are insufficient to meet in full the estimated expenditures for fiscal year 2025 as they become due to meet the financial obligations imposed by law on the fire marshal fee

fund as a result of a cash flow shortfall, within the authorized budgeted expenditures in accordance with the provisions of appropriation acts, the director of the budget is authorized and directed to certify such finding to the director of accounts and reports. Upon receipt of any such certification, the director of accounts and reports shall transfer the amount of money specified in such certification from the state general fund to the fire marshal fee fund in order to maintain the cash flow of the fire marshal fee fund for such purposes for fiscal year 2025: *Provided*, That the aggregate amount of such transfers during fiscal year 2025 pursuant to this subsection shall not exceed \$500,000. Within one year from the date of each such transfer to the fire marshal fee fund pursuant to this subsection, the director of accounts and reports shall transfer the amount equal to the amount transferred from the state general fund to the fire marshal fee fund from the fire marshal fee fund to the state general fund in accordance with a certification for such purpose by the director of the budget. At the same time as the director of the budget transmits any certification under this subsection to the director of accounts and reports during fiscal year 2025, the director of the budget shall transmit a copy of such certification to the director of legislative research.

(e) During the fiscal year ending June 30, 2025, notwithstanding the provisions of any other statute, the state fire marshal, may transfer funds from the contract inspections fund (234-00-6122-6122) of the state fire marshal to the fire marshal fee fund (234-00-2330-2000) of the state fire marshal. The state fire marshal shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research and the director of the budget.

(f) During the fiscal year ending June 30, 2025, notwithstanding the provisions of any other statute, the state fire marshal is hereby authorized to transfer moneys during fiscal year 2025 from the elevator safety fee fund (234-00-2854-2854) to the fire marshal fee fund (234-00- 2330-2000) to be expended during fiscal year 2025 by the state fire marshal to administer the provisions of the elevator safety act, K.S.A. 2023 Supp. 44-1801 through 44-1820, and amendments thereto.

Sec. 124.

KANSAS HIGHWAY PATROL

(a) On the effective date of this act, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$20,000,000 from the state highway fund (276-00-4100-4100) of the department of transportation to the Kansas highway patrol operations fund – scale replacement and rehabilitation and repair of buildings capital improvement account (280-00-2034-1115) of the Kansas highway patrol.

(b) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 166(c) of chapter 82 of the 2023 Session Laws of Kansas on the scale replacement and rehabilitation and repair of buildings capital improvement account (280-00-2034-1115) of the Kansas highway patrol is hereby increased from \$382,144 to \$20,382,144.

(c) On the effective date of this act, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$7,228,517 from the state highway fund (276-00-4100-4100) of the department of transportation to the rehabilitation and repair – training center – Salina capital improvement account (280-00-2306-2004) of the Kansas highway patrol.

(d) During the fiscal year ending June 30, 2024, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated

from the Kansas highway patrol operations fund – scale replacement and rehabilitation and repair of buildings capital improvement account (280-00-2034-1115) as authorized by section 166(c) of chapter 82 of the 2023 Session Laws of Kansas, this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys in an amount of not exceed \$900,000 for the purchase of up to 200 acres of land and improvements thereon in Salina, Kansas, an amount of not exceed \$11,000,000 for a central dispatch facility on such land and an amount of not to exceed \$7,500,000 for an indoor and outdoor firing range facility on such land.

Sec. 125.

KANSAS HIGHWAY PATROL

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Kansas highway patrol
operations fund (280-00-2034-1100).....\$72,826,377

Provided, That expenditures from the Kansas highway patrol operations fund for official hospitality shall not exceed \$3,000: *Provided further*, That expenditures may be made from the Kansas highway patrol operations fund for the purchase of civilian clothing for members of the Kansas highway patrol assigned to duties pursuant to K.S.A. 74-2105, and amendments thereto: *And provided further*, That the superintendent shall make expenditures from the Kansas highway patrol operations fund for necessary moving expenses in accordance with K.S.A. 75-3225, and amendments thereto: *And provided further*, That expenditures shall be made from the Kansas highway patrol operations fund to provide a 10% adjustment to the career progression plan for sworn law enforcement officers: *And provided further*, That expenditures shall be made from the Kansas highway patrol operations fund to provide a 10% salary increase for dispatchers.

General fees fund (280-00-2179-2200).....No limit

Provided, That all moneys received from the sale of used equipment, recovery of and reimbursements for expenditures and any other source of revenue shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the general fees fund, except as otherwise provided by law: *Provided further*, That, notwithstanding the provisions of article 66 of chapter 75 of the Kansas Statutes Annotated, and amendments thereto, in addition to the other purposes for which expenditures may be made by the above agency from the general fees fund, expenditures shall be made by the above agency from such fund to sell the personal sidearm, with a trigger lock, of a part-time state law enforcement officer, who has 10 years or more of service, to such officer, subject to the following: (1) Such officer is resigning; (2) the sale of such personal sidearm shall be for the amount equal to the total of the fair market value of the sidearm, as fixed by the superintendent, plus the cost of the trigger lock; and (3) no sale of a personal sidearm shall be made to any resigning officer unless the superintendent determines that the employment record and performance evaluations of each such officer are satisfactory: *And provided further*, That all proceeds from the sale of personal sidearms and trigger locks shall be deposited in the state treasury in accordance with the provisions of K.S.A.

75-4215, and amendments thereto, and shall be credited to the general fees fund.

Motor carrier safety assistance program
state fund (280-00-2208).....No limit

Provided, That expenditures shall be made from the motor carrier safety assistance program state fund for necessary moving expenses in accordance with K.S.A. 75-3225, and amendments thereto.

Kansas highway patrol staffing and
training fund (280-00-2211-2211).....No limit

Vehicle identification number
fee fund (280-00-2213).....No limit

Highway safety fund (280-00-2217-2250).....No limit

State forfeiture
fund – pending (280-00-2264-2264).....No limit

Highway patrol training
center fund (280-00-2306).....No limit

Provided, That expenditures may be made from the highway patrol training center fund for use of the highway patrol training center by other state agencies, local government agencies and not-for-profit organizations: *Provided further*; That the superintendent of the Kansas highway patrol is hereby authorized to fix, charge and collect fees for recovery of costs associated with use of the highway patrol training center by other state agencies, local government agencies and not-for-profit organizations: *And provided further*; That such fees shall be fixed in order to recover all or part of the expenses incurred in providing for the use of the highway patrol training center by other state or local government agencies: *And provided further*; That all fees received for use of the highway patrol training center by other state agencies, local government agencies or not-for-profit organizations shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the highway patrol training center fund.

Highway patrol motor
vehicle fund (280-00-2317-2800).....No limit

Aircraft fund – on budget (280-00-2368-2360).....No limit

Provided, That expenditures shall be made from the aircraft fund – on budget by the above agency in an amount of not to exceed \$1,300,000 for the maintenance and operations of any aircraft of the above agency.

DUI – IID designation fund (280-00-2380-2380).....No limit

Kansas highway patrol state
forfeiture fund (280-00-2413-2100).....No limit

Provided, That, notwithstanding the provisions of K.S.A. 60-4117, and amendments thereto, or any other statute, during the fiscal year ending June 30, 2025, expenditures may be made from the Kansas highway patrol state forfeiture fund for salaries and wages, and associated fringe benefits of non-supervisory personnel.

For patrol of Kansas
turnpike fund (280-00-2514-2500).....No limit

Provided, That expenditures shall be made from the for patrol of Kansas turnpike fund for necessary moving expenses in accordance with K.S.A. 75-3225, and amendments thereto.

Drug tax stamp enforcement fund (280-00-2825-2825).....No limit

Disaster grants – public assistance – federal fund (280-00-3005-3005).....	No limit
Edward Byrne memorial justice assistance grant – federal fund (280-00-3057).....	No limit
National motor carrier safety assistance program – federal fund (280-00-3073).....	No limit
<i>Provided, That expenditures shall be made from the national motor carrier safety assistance program – federal fund for necessary moving expenses in accordance with K.S.A. 75-3225, and amendments thereto.</i>	
BAU fund (280-00-3092).....	No limit
Homeland security federal fund (280-00-3199).....	No limit
Edward Byrne memorial assistance grant – state and local law enforcement – federal fund (280-00-3213-3213).....	No limit
Bulletproof vest partner – federal fund (280-00-3216-3216).....	No limit
Public safety partnership and community policing federal fund (280-00-3218-3218).....	No limit
Performance registration information system management – federal fund (280-00-3239-3239).....	No limit
Commercial vehicle information system network – federal fund (280-00-3244-3244).....	No limit
Highway planning and construction – federal fund (280-00-3333-3333).....	No limit
KHP federal forfeiture – federal fund (280-00-3545).....	No limit
<i>Provided, That expenditures may be made from the KHP federal forfeiture – fund by the above agency for the capital improvement project or projects for troop F headquarters.</i>	
High intensity drug trafficking areas – federal fund (280-00-3615-3000).....	No limit
Homeland security program – federal fund (280-00-3629).....	No limit
American rescue plan state relief fund (280-00-3756).....	No limit
Emergency ops cntr – federal fund (280-00-3808-3808).....	No limit
State and community highway safety – federal fund (280-00-3815-3815).....	No limit
Capitol area security fund (280-00-6143-6100).....	No limit
Executive aircraft fund (280-00-6144-6120).....	No limit
<i>Provided, That expenditures may be made from the executive aircraft fund to provide aircraft services to other state agencies and to purchase liability and property damage insurance for state aircraft: Provided further, That the superintendent of the highway</i>	

patrol is hereby authorized to fix, charge and collect fees for such aircraft services to other state agencies: *And provided further*, That such fees shall be fixed in order to recover all or part of the operating expenses incurred in providing such services: *And provided further*, That all fees received for such services shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the executive aircraft fund: *And provided further*, That expenditures shall be made from the executive aircraft fund by the above agency in an amount of not to exceed \$1,500,000 for the maintenance and operations of any aircraft of the above agency.

Motor vehicle fuel and storeroom sales fund (280-00-6155-6200).....No limit

Provided, That expenditures may be made from the motor vehicle fuel and storeroom sales fund to acquire and sell commodities and to provide services to local governments and other state agencies: *Provided further*, That the superintendent of the Kansas highway patrol is hereby authorized to fix, charge and collect fees for such commodities and services: *And provided further*, That such fees shall be fixed in order to recover all or part of the expenses incurred in acquiring or providing and selling such commodities and services: *And provided further*, That all fees received for such commodities and services shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the motor vehicle fuel and storeroom sales fund.

1122 program clearing fund (280-00-7280).....No limit

Homeland sec grant prog fund (280-00-7280).....No limit

Gifts and donations fund (280-00-7331).....No limit

Provided, That expenditures from the gifts and donations fund for official hospitality shall not exceed \$1,000.

Ignition interlock devices program fund.....No limit

(b) On or before the 10th of each month during the fiscal year ending June 30, 2025, the director of accounts and reports shall transfer from the state general fund to the 1122 program clearing fund (280-00-7280-7280) interest earnings based on: (1) The average daily balance of moneys in the 1122 program clearing fund for the preceding month; and (2) the net earnings rate for the pooled money investment portfolio for the preceding month.

(c) Except as provided further, on July 1, 2024, October 1, 2024, January 1, 2025, and April 1, 2025, or as soon thereafter each such date as moneys are available, the director of accounts and reports shall transfer an amount specified by the executive director of the state corporation commission, with the approval of the director of the budget, of not more than \$500,000 from the motor carrier license fees fund (143-00-2812-5500) of the state corporation commission to the motor carrier safety assistance program state fund (280-00-2208) of the Kansas highway patrol: *Provided, however*, That the total of all transfers shall not exceed \$2,000,000 in fiscal year 2025.

(d) Except as provided further, on July 1, 2024, October 1, 2024, January 1, 2025, and April 1, 2025, or as soon thereafter each such date as moneys are available, the director of accounts and reports shall transfer \$18,206,594.25 from the state highway fund (276-00-4100-4100) of the department of transportation to the Kansas highway patrol operations fund (280-00-2034-1100) of the Kansas highway patrol for the purpose of financing the Kansas highway patrol operations. In addition to other

purposes for which expenditures may be made from the state highway fund during fiscal year 2025 and notwithstanding the provisions of K.S.A. 68-416, and amendments thereto, or any other statute, transfers and expenditures may be made from the state highway fund during fiscal year 2025 for support and maintenance of the Kansas highway patrol.

(e) On July 1, 2024, or as soon thereafter as moneys are available, notwithstanding the provisions of K.S.A. 68-416, and amendments thereto, or any other statute, the director of accounts and reports shall transfer \$295,000 from the state highway fund (276-00-4100-4100) of the department of transportation to the highway safety fund (280-00-2217-2250) of the Kansas highway patrol for the purpose of financing the motorist assistance program of the Kansas highway patrol.

(f) On July 1, 2024, or as soon thereafter as moneys are available, notwithstanding the provisions of K.S.A. 68-416, and amendments thereto, or any other statute, the director of accounts and reports shall transfer \$250,000 from the state highway fund (276-00-4100-4100) of the department of transportation to the general fees fund (280-00-2179-2200) of the Kansas highway patrol for the purpose of financing operating expenditures of the Kansas highway patrol.

(g) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$1,300,000 from the state highway fund (276-00-4100-4100) of the department of transportation to the aircraft fund – on budget (280-00-2368-2360) of the Kansas highway patrol.

(h) On July 1, 2024, or as soon thereafter as moneys are available, notwithstanding the provisions of K.S.A. 68-416, and amendments thereto, or any other statute, the director of accounts and reports shall transfer \$1,500,000 from the state highway fund (276-00-4100-4100) of the department of transportation to the executive aircraft fund (280-00-6144-6120) of the Kansas highway patrol for the purpose of maintaining and operating the executive aircraft.

Sec. 126.

ATTORNEY GENERAL – KANSAS
BUREAU OF INVESTIGATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Meth lab cleanup (083-00-1000-0200).....\$75

(b) On the effective date of this act, of the \$31,584,847 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 127(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in the operating expenditures account (083-00-1000-0083), the sum of \$41,215 is hereby lapsed.

Sec. 127.

ATTORNEY GENERAL – KANSAS
BUREAU OF INVESTIGATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (083-00-1000-0083).....\$41,230,732

Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated to the operating expenditures account for fiscal year 2025: *Provided, however*; That expenditures from the operating expenditures account for official hospitality shall not exceed \$750.

Meth lab cleanup (083-00-1000-0200).....\$50,310

Provided, That any unencumbered balance in the meth lab cleanup account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That the above agency is hereby authorized to make expenditures from the meth lab cleanup account to contract for services for remediation of sites determined by law enforcement as hazardous resulting from the production of methamphetamine.

LIMS replacement.....\$2,500,000

CMS replacement.....\$1,050,000

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Kansas bureau of investigation state

forfeiture fund (083-00-2283).....No limit

Provided, That expenditures made from the Kansas bureau of investigation state forfeiture fund shall not be considered a source of revenue to meet normal operating expenses, but for such special, additional law enforcement purposes including direct or indirect operating expenditures incurred for conducting educational classes and training for special agents and other personnel, including official hospitality.

Federal forfeiture fund (083-00-3940).....No limit

Provided, That expenditures made from the federal forfeiture fund shall not be considered a source of revenue to meet normal operating expenses, but for such special, additional law enforcement purposes including direct or indirect operating expenditures incurred for conducting educational classes and training for special agents and other personnel, including official hospitality.

High intensity drug trafficking area –

federal fund (083-00-3349-3100).....No limit

Federal grants – marijuana eradication –

federal fund (083-00-3350).....No limit

eCitation national priority safety program –

federal fund (083-00-3092).....No limit

Ncs-x grant – federal fund (083-00-3580-3580).....No limit

Criminal justice information system

line fund (083-00-2457).....No limit

Provided, That in addition to the other purposes for which expenditures may be made from the criminal justice information system line fund pursuant to K.S.A. 74-5707, and amendments thereto, expenditures may be made from the criminal justice information system line fund for salaries and wages, contractual services, commodities and capital outlay for the maintenance and support of the Kansas criminal justice information system.

DNA database fund (083-00-2676-2700).....No limit

Kansas bureau of investigation motor

vehicle fund (083-00-2344-2050).....No limit

Provided, That expenditures may be made from the Kansas bureau of investigation motor vehicle fund to acquire and sell motor vehicles for the Kansas bureau of investigation: *Provided further*; That all moneys received for sale of motor vehicles of the Kansas bureau of investigation shall be deposited in the state treasury in accordance

with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the Kansas bureau of investigation motor vehicle fund.

Forensic laboratory and materials

fee fund (083-00-2077).....No limit

Provided, That expenditures may be made from the forensic laboratory and materials fee fund for the acquisition of laboratory equipment and materials and for other direct or indirect operating expenditures for the forensic laboratory of the Kansas bureau of investigation: *Provided, however*; That all expenditures from this fund of moneys received as Kansas bureau of investigation laboratory analysis fees pursuant to K.S.A. 28-176, and amendments thereto, shall be for the purposes authorized by K.S.A. 28-176(e), and amendments thereto: *Provided further*; That all fees received for such laboratory tests, including all moneys received pursuant to K.S.A. 28-176(a), and amendments thereto, shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the forensic laboratory and materials fee fund.

General fees fund (083-00-2140).....No limit

Provided, That expenditures may be made from the general fees fund for direct or indirect operating expenditures incurred for the following activities: (1) Conducting education and training classes for special agents and other personnel, including official hospitality; (2) purchasing illegal drugs, making contacts and acquiring information leading to illegal drug outlets, contraband and stolen property, and conducting other activities for similar investigatory purposes; (3) conducting investigations and related activities for the Kansas lottery or the Kansas racing and gaming commission; (4) conducting DNA forensic laboratory tests and related activities; (5) preparing, publishing and distributing crime prevention materials; and (6) conducting agency operations: *Provided, however*; That the director of the Kansas bureau of investigation is hereby authorized to fix, charge and collect fees in order to recover all or part of the direct and indirect operating expenses incurred, except as otherwise hereinafter provided, for the following: (1) Education and training services made available to local law enforcement personnel in classes conducted for special agents and other personnel of the Kansas bureau of investigation; (2) investigations and related activities conducted for the Kansas lottery or the Kansas racing and gaming commission, except that the fees fixed for these activities shall be fixed in order to recover all of the direct and indirect expenses incurred for such investigations and related activities; (3) DNA forensic laboratory tests and related activities; and (4) sale and distribution of crime prevention materials: *Provided further*; That all fees received for such activities shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the general fees fund: *And provided further*; That all moneys that are expended for any such evidence purchase, information acquisition or similar investigatory purpose or activity from whatever funding source and that are recovered shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the general fees fund: *And provided further*; That all moneys received as gifts, grants or donations for the preparation, publication or distribution of crime prevention materials shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the general fees fund: *And provided further*; That expenditures from any moneys received from the division of

alcoholic beverage control and credited to the general fees fund may be made by the Kansas bureau of investigation for all purposes for which expenditures may be made for operating expenditures: *And provided further*; That expenditures from any moneys received from the Kansas criminal justice information system committee and credited to the general fees fund may be made by the Kansas bureau of investigation for all purposes for which expenditures may be made for training activities and official hospitality.

Record check fee fund (083-00-2044-2010).....No limit

Provided, That the director of the Kansas bureau of investigation is authorized to fix, charge and collect fees in order to recover all or part of the direct and indirect operating expenses for criminal history record checks conducted for noncriminal justice entities including government agencies and private organizations: *Provided, however*; That all moneys received for such fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the record check fee fund: *Provided further*; That expenditures may be made from the record check fee fund for operating expenditures of the Kansas bureau of investigation.

Intergovernmental

 service fund (083-00-6119-6100).....No limit

Agency motor pool fund (083-00-6117).....No limit

National criminal history improvement program

 federal fund (083-00-3189-3189).....No limit

Public safety partnership

 and community policing

 federal fund (083-00-3218-3218).....No limit

Forensic DNA backlog reduction

 federal fund (083-00-3226-3226).....No limit

Coverdell forensic sciences improvement

 federal fund (083-00-3227-3227).....No limit

Anti-gang initiative

 federal fund (083-00-3229-3229).....No limit

Homeland security federal fund (083-00-3199).....No limit

State homeland security program

 federal fund (083-00-3629-3629).....No limit

Convicted/arrestee DNA backlog reduction

 federal fund (083-00-3489-3489).....No limit

Disaster grants – public assistance

 federal fund (083-00-3005-3005).....No limit

Ed Byrne memorial justice assistance

 federal fund (083-00-3057).....No limit

Ed Byrne state/local law enforcement

 federal fund (083-00-3213-3213).....No limit

Violence against women – ARRA

 federal fund (083-00-3214).....No limit

AWA implementation grant program

 federal fund (083-00-3228-3228).....No limit

Ed Byrne memorial JAG – ARRA

 federal fund (083-00-3455-3455).....No limit

Convicted offender/arrestee DNA backlog reduction federal fund (083-00-3489-3489).....	No limit
KBI-FBI reimbursement federal fund (083-00-3506-3506).....	No limit
Project safe neighborhoods fund (083-00-3217-3217).....	No limit
Social security administration reimbursement – federal fund (083-00-3560-3560).....	No limit
Bulletproof vest partnership – federal fund (083-00-3216-3211).....	No limit
Sexual assault kit grant – federal fund (083-00-3146-3146).....	No limit
Crime victim assistance discretionary grant (083-00-3250-3260).....	No limit
Opioid summit fund.....	No limit
Coronavirus emergency supplemental fund (083-00-3671).....	No limit
Byrne discretionary community fund (083-00-3654).....	No limit
Substance use disorder federal fund (083-00-3294).....	No limit
American rescue plan state relief fund (083-00-3756).....	No limit

(c) During the fiscal year ending June 30, 2025, the attorney general may authorize full-time non-FTE unclassified permanent positions and regular part-time non-FTE unclassified permanent positions for the Kansas bureau of investigation that are paid from appropriations for the attorney general – Kansas bureau of investigation for fiscal year 2025 made by this act or other appropriation act of the 2024 regular session of the legislature, which shall be in addition to the number of full-time and regular part-time positions equated to full-time, excluding seasonal and temporary positions, authorized for fiscal year 2025 for the attorney general – Kansas bureau of investigation. The attorney general shall certify each such authorization for non-FTE unclassified permanent positions for the Kansas bureau of investigation to the director of personnel services of the department of administration and shall transmit a copy of each such certification to the director of legislative research and the director of the budget.

Sec. 128.

EMERGENCY MEDICAL SERVICES BOARD

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Emergency medical services operating fund (206-00-2326-4000).....	\$2,029,012
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Provided, That the emergency medical services board is hereby authorized to fix, charge and collect fees in order to recover costs incurred for distributing educational videos, replacing lost educational materials and mailing labels of those licensed by the board: *Provided further*, That such fees may be fixed in order to recover all or part of

such costs: *And provided further*, That all moneys received from such fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the emergency medical services operating fund: *And provided further*, That, notwithstanding the provisions of K.S.A. 65-6128 or 65-6129b, and amendments thereto, or of any other statute, all moneys received by the emergency medical services board for fees authorized by law for licensure or the issuance of permits, or for any other regulatory duties and functions prescribed by law in the field of emergency medical services, shall be deposited in the state treasury to the credit of the emergency medical services operating fund of the emergency medical services board: *And provided further*, That expenditures from the emergency medical services operating fund for official hospitality shall not exceed \$2,000.

Education incentive grant

payment fund (206-00-2396-2510).....No limit

Provided, That the priority for award of education incentive grants shall be to award such grants to rural areas.

EMS revolving fund (206-00-2449-2400).....No limit

Provided, That, if an organization agrees to receive money from the EMS revolving fund, the organization shall enter into a grant agreement requiring such organization to submit a written report to the emergency medical services board detailing and accounting for all expenditures and receipts related to the use of the moneys received from the EMS revolving fund: *Provided further*, That the emergency medical services board shall prepare a written report specifying and accounting for all moneys allocated to and expended from the EMS revolving fund: *And provided further*, That such report shall be submitted to the house of representatives committee on appropriations and the senate committee on ways and means on or before February 1, 2025.

EMS criminal history and

fingerprinting fund (206-00-2806-2806).....No limit

(b) In addition to the other purposes for which expenditures may be made by the emergency medical services board from the emergency medical services operating fund (206-00-2326-4000) for fiscal year 2025 by this or other appropriation act of the 2024 regular session of the legislature, expenditures may be made by the emergency medical services board from the emergency medical services operating fund for fiscal year 2025 for the purpose of implementing a grant program for emergency medical services training and educational assistance for persons in underserved areas: *Provided*, That when issuing such grants, first priority shall be given to ambulance services submitting applications seeking grants to pay the cost of recruiting volunteers and cost of the initial courses of training for emergency medical service providers: *Provided further*, That the second priority shall be given to ambulance services submitting applications seeking grants to pay the cost of continuing education for emergency medical service providers: *And provided further*, That the third priority shall be given to ambulance services submitting applications seeking grants to pay the cost of education for emergency medical service providers who are obtaining a postsecondary education degree for the purpose of becoming instructors of emergency medical services educational courses.

(c) In addition to the other purposes for which expenditures may be made by the emergency medical services board from the moneys appropriated from the state general fund or from any special revenue fund or funds for the emergency medical services board for fiscal year 2025, as authorized by this or any other appropriation act of the

2024 regular session of the legislature, expenditures shall be made by the emergency medical services board from moneys appropriated from the state general fund or from any special revenue fund or funds for the emergency medical services board for fiscal year 2025 to require emergency medical services agencies in each of the six EMS regions of the state to prepare and submit a report of the expenditures made and moneys received in each of the EMS regions that are related to the operation and administration of the Kansas emergency medical services regional operations to the emergency medical services board: *Provided*, That the report for each EMS region shall specify and account for all moneys appropriated from the state treasury for the emergency medical services board and disbursed to each such EMS region for the operation of the education and training of emergency medical service providers in each such EMS region.

(d) On July 1, 2024, and January 1, 2025, or as soon thereafter each such date as moneys are available, the director of accounts and reports shall transfer \$150,000 from the emergency medical services operating fund (206-00-2326-4000) to the educational incentive grant payment fund (206-00-2396-2510) of the emergency medical services board.

(e) During the fiscal year ending June 30, 2025, the director of the budget and the director of legislative research shall consult periodically and review the balance credited to and the estimated receipts to be credited to the emergency medical services operating fund (206-00-2326-4000) during fiscal year 2025, and, upon a finding by the director of the budget in consultation with the director of legislative research that the total of the unencumbered balance and estimated receipts to be credited to the emergency medical services operating fund during fiscal year 2025 are insufficient to fund the budgeted expenditures and transfers from the emergency medical services operating fund for fiscal year 2025 in accordance with the provisions of appropriation acts, the director of the budget shall certify such funding to the director of accounts and reports. Upon receipt of any such certification, the director of accounts and reports shall transfer the amount of moneys from the education incentive grant payment fund (206-00-2396-2510) to the emergency medical services operating fund that is required, in accordance with the certification by the director of the budget under this subsection, to fund the budgeted expenditures and transfers from the emergency medical services operating fund for the remainder of fiscal year 2025 in accordance with the provisions of appropriation acts, as specified by the director of the budget pursuant to such certification.

(f) During the fiscal year ending June 30, 2025, if any EMS regional council enters into a grant agreement with the emergency medical services board, such council shall be required to submit pursuant to such grant agreement a written report detailing and accounting for all expenditures and receipts of such council during such fiscal year. The emergency medical services board shall prepare a written report specifying and accounting for all moneys received by and expended by each individual council that has reported to the emergency medical services board pursuant to such grant agreement and submit such report to the house of representatives committee on appropriations and the senate committee on ways and means on or before February 1, 2025.

Sec. 129.

KANSAS SENTENCING COMMISSION

(a) On the effective date of this act, of the \$1,405,235 appropriated for the above

agency for the fiscal year ending June 30, 2024, by section 130(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in the operating expenditures account (626-00-1000-0303), the sum of \$137,867 is hereby lapsed.

(b) On the effective date of this act, of the \$8,778,903 appropriated for the above agency for the fiscal year ending June 30, 2024, by section 130(a) of chapter 82 of the 2023 Session Laws of Kansas from the state general fund in the substance abuse treatment programs account (626-00-1000-0600), the sum of \$2,246,141 is hereby lapsed.

Sec. 130.

KANSAS SENTENCING COMMISSION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (626-00-1000-0303).....\$1,378,186

Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That expenditures from the operating expenditures account for official hospitality shall not exceed \$900.

Substance abuse

treatment programs (626-00-1000-0600).....\$10,840,817

Provided, That any unencumbered balance in the substance abuse treatment programs account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That, notwithstanding the provisions of K.S.A. 21-6824, and amendments thereto, or any other statute, in addition to other purposes for which expenditures may be made by the above agency from the substance abuse treatment program account of the state general fund during fiscal year 2025, expenditures may be made from such account for operating costs.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

General fees fund (626-00-2201).....No limit

Statistical analysis – federal fund (626-00-3600).....No limit

Coronavirus relief fund (626-00-3753).....No limit

Sec. 131.

KANSAS COMMISSION ON PEACE OFFICERS' STANDARDS AND TRAINING

(a) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 132(a) of chapter 82 of the 2023 Session Laws of Kansas on the Kansas commission on peace officers' standards and training fund (529-00-2583-2580) of the Kansas commission on peace officers' standards and training is hereby increased from \$916,965 to \$975,559.

Sec. 132.

KANSAS COMMISSION ON PEACE OFFICERS' STANDARDS AND TRAINING

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other

than refunds authorized by law shall not exceed the following:

Kansas commission on
 peace officers' standards and
 training fund (529-00-2583-2580).....\$903,574

Provided, That expenditures from the Kansas commission on peace officers' standards and training fund for official hospitality shall not exceed \$1,000.

Local law enforcement training
 reimbursement fund (529-00-2746-2700).....No limit

Sec. 133.

KANSAS DEPARTMENT OF AGRICULTURE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (046-00-1000-0053).....\$285,977

Sec. 134.

KANSAS DEPARTMENT OF AGRICULTURE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (046-00-1000-0053).....\$13,560,600

Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025:

Provided further, That expenditures from this account for official hospitality shall not exceed \$10,000.

Agency legal services.....\$50,000

Animal facilities inspection program

 emergency animal shelter.....\$50,000

Provided, That expenditures shall be made by the above agency from the animal facilities inspection program emergency animal shelter account in an amount of at least \$25,000 to spay or neuter animals located at such shelter.

Local farm to food program.....\$900,000

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Meat and poultry inspection

 fee fund (046-00-2004-0700).....No limit

Entomology fee fund (046-00-2006-0900).....No limit

Livestock market brand inspection

 fee fund (046-00-2007-2010).....No limit

Veterinary inspection fee fund (046-00-2009-2020).....No limit

Livestock brand fee fund (046-00-2011-2030).....No limit

Grain commodity commission

 services fund (046-00-2018-1070).....No limit

Water structures fund (046-00-2037-1075).....No limit

Water structures – state

 highway fund (046-00-2043-1080).....No limit

Kansas agricultural

 remediation fund (046-00-2095-1090).....No limit

Dairy fee fund (046-00-2105-1015).....	No limit
Water resources cost fund (046-00-2110-1020).....	No limit
<i>Provided</i> , That all moneys received by the secretary of agriculture from any governmental or nongovernmental source to implement the provisions of the Kansas water banking act, K.S.A. 82a-761 through 82a-773, and amendments thereto, which are hereby authorized to be applied for and received, shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the water resources cost fund.	
Soil amendment fee fund (046-00-2117-1100).....	No limit
Agricultural liming materials	
fee fund (046-00-2118-1200).....	No limit
Weights and measures fee fund (046-00-2165-1500).....	No limit
Water appropriation	
certification fund (046-00-2168-1600).....	No limit
Agriculture seed fee fund (046-00-2187-2720).....	No limit
Chemigation fee fund (046-00-2194-1800).....	No limit
Animal disease control fund (046-00-2202-2500).....	No limit
<i>Provided</i> , That expenditures from the animal disease control fund for official hospitality shall not exceed \$450.	
Animal dealers fee fund (046-00-2207-2050).....	No limit
<i>Provided</i> , That expenditures from the animal dealers fee fund for official hospitality shall not exceed \$300: <i>Provided further</i> , That expenditures shall be made from the animal dealers fee fund by the livestock commissioner for operating expenditures for an educational course regarding animals and their care and treatment as authorized by K.S.A. 47-1707, and amendments thereto, to be provided through the internet or printed booklets.	
Plant pest emergency	
response fund (046-00-2210-1805).....	No limit
Water transfer hearing fund (046-00-2278-1900).....	No limit
Publications fee fund (046-00-2322-2000).....	No limit
<i>Provided</i> , That expenditures may be made from the publications fee fund for operating expenditures related to preparation and publication of informational or educational materials related to the programs or functions of the Kansas department of agriculture: <i>Provided further</i> ; That, notwithstanding the provisions of K.S.A. 75-1005, and amendments thereto, to the contrary, the secretary of agriculture is hereby authorized to enter into a contract with a commercial publisher for the printing, distribution and sale of such materials: <i>And provided further</i> ; That the secretary of agriculture is hereby authorized to collect fees from such commercial publisher pursuant to contract with the publisher for the sale of such materials: <i>And provided further</i> ; That the secretary of agriculture is hereby authorized to receive and accept grants, gifts, donations or funds from any non-federal source for the printing, publication and distribution of such materials: <i>And provided further</i> ; That all moneys received from such fees or for such grants, gifts, donations or other funds received for such purpose shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the publications fee fund.	
Market development fund (046-00-2331-2351).....	No limit

Provided, That expenditures may be made from the market development fund for official hospitality: *Provided further*, That expenditures may be made from the market development fund for loans pursuant to loan agreements, which are hereby authorized to be entered into by the secretary of agriculture: *And provided further*, That all moneys received by the department of agriculture for repayment of loans made under the agricultural value added center program shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the market development fund.

Trademark fund (046-00-2333-2360).....No limit
Commercial industrial hemp act licensing
fee fund (046-00-2343-2343).....No limit

General fees fund (046-00-2346-2100).....No limit

Provided, That expenditures may be made from the general fees fund for operating expenditures for the regulatory programs of the Kansas department of agriculture and for official hospitality: *Provided further*, That the director of accounts and reports shall transfer an amount or amounts specified by the secretary of agriculture from any special revenue fund or funds of the department of agriculture that have available moneys to the general fees fund: *And provided further*, That the director of accounts and reports shall transmit a copy of such transfer request to the director of legislative research.

Conversion of materials and
equipment fund (046-00-2402-2200).....No limit

Lodging fee fund (046-00-2456-2400).....No limit

Buffer participation
incentive fund (046-00-2517-2510).....No limit

Land reclamation fee fund (046-00-2542-2090).....No limit

Petroleum inspection
fee fund (046-00-2550-2550).....No limit

U.S. geological survey
cooperative gauge agreement
grants fund (046-00-2629-2800).....No limit

Provided, That the secretary of agriculture is hereby authorized to enter into a cooperative gauge agreement with the United States geological survey: *Provided further*, That all moneys collected for the construction or operation of river water intake gauges shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the U.S. geological survey cooperative gauge agreement grants fund: *And provided further*, That expenditures may be made from this fund to pay the costs incurred in the construction or operation of river water intake gauges.

Laboratory equipment fund (046-00-2710-2700).....No limit

Arkansas river gaging fund (046-00-2751-2751).....No limit

Laboratory testing services
fee fund (046-00-2752-2752).....No limit

Provided, That expenditures may be made from the laboratory testing services fee fund for administrative operating expenditures of the agriculture laboratory of the Kansas department of agriculture: *Provided further*, That the director of accounts and reports shall transfer an amount or amounts specified by the secretary of agriculture from any special revenue fund or funds of the department of agriculture that have

available moneys to the laboratory testing services fee fund: *And provided further*, That the director of accounts and reports shall transmit a copy of such transfer request to the director of legislative research.

Compliance education fee fund (046-00-2757-2757).....No limit

Provided, That all expenditures from the compliance education fee fund shall be for the purposes of compliance education: *Provided further*, That, notwithstanding the provisions of any statute to the contrary, during fiscal year 2025, the secretary of agriculture is hereby authorized to remit and designate amounts of moneys collected for civil fines and penalties by the department of agriculture to the state treasurer for deposit in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, to the credit of the compliance education fee fund: *And provided further*, That, upon receipt of each such remittance and designation, the state treasurer shall credit the entire amount of such remittance to the compliance education fee fund.

Conference registration and

disbursement fund (046-00-2772-2101).....No limit

Provided, That expenditures may be made from the conference registration and disbursement fund for official hospitality.

Reimbursement and

recovery fund (046-00-2773-2294).....No limit

Provided, That expenditures may be made from the reimbursement and recovery fund for official hospitality.

Agricultural chemical

fee fund (046-00-2800-2900).....No limit

Feeding stuffs

fee fund (046-00-2801-4000).....No limit

Fertilizer fee fund (046-00-2802-4100).....No limit

Pesticide use fee fund (046-00-2804-4300).....No limit

Egg fee fund (046-00-2808-4600).....No limit

Warehouse fee fund (046-00-2809-4700).....No limit

Food safety fee fund (046-00-2813-4805).....No limit

Pesticide disposal fund (046-00-2831-2831).....No limit

Water structures emergency

fund (046-00-2868-2868).....No limit

Meat and poultry inspection

fund – federal (046-00-3013-3100).....No limit

NRCS grant CFDA

10.932 fund (046-00-3022-3903).....No limit

Water structures NRCS

LIDAR grant (046-00-3081-3081).....No limit

Market protection/

promotion fund (046-00-3104-3315).....No limit

Homeland security grant –

federal fund (046-00-3199-3436).....No limit

Cooperating technical partners –

federal fund (046-00-3203-3213).....No limit

NRCS grant CFDA 10.931 fund (046-00-3228-3220).....No limit

EPA pesticide performance partnership grant –

federal fund (046-00-3295-3290).....	No limit
Plant/animal disease and pest control (046-00-3360).....	No limit
FEMA dam safety – federal fund (046-00-3362-3353).....	No limit
USDA Kansas forestry service – federal fund (046-00-3426-3380).....	No limit
Ag stats report fund (046-00-3427-3390).....	No limit
National floodplain insurance assistance (CAP) – federal fund (046-00-3445-3330).....	No limit
Food/drug administration/research (046-00-3462).....	No limit
Specialty crop block grant fund (046-00-3463-3300).....	No limit
Local food purchase agreement – federal fund (046-00-3662-3662).....	No limit
Watershed protect approach/WTR RSRCE MGT fund (046-00-3889).....	No limit
NRCS stream bank water quality – federal fund (046-00-3917).....	No limit
NRCS grant CFDA 10.069 fund (046-00-3952-3901).....	No limit
NRCS grant CFDA 10.924 fund (046-00-3953-3902).....	No limit
Flx finding mdl coop agrmt fund (046-00-3954-3905).....	No limit
NRCS grant CFDA 10.912 fund (046-00-3955-3904).....	No limit
Gifts and donations fund (046-00-7305-7000).....	No limit

Provided, That the secretary of agriculture is hereby authorized to receive gifts and donations of resources and money for services for the benefit and support of agriculture and purposes related thereto: *Provided further*, That such gifts and donations of money shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the gifts and donations fund.

(c) There is appropriated for the above agency from the state water plan fund for the fiscal year ending June 30, 2025, for the water plan project or projects specified, the following:

Interstate water issues (046-00-1800-0070).....	\$527,927
<i>Provided</i> , That any unencumbered balance in the interstate water issues account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
Water use (046-00-1800-0075).....	\$100,000
<i>Provided</i> , That any unencumbered balance in the water use account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
Basin management (046-00-1800-0080).....	\$673,847
<i>Provided</i> , That any unencumbered balance in the basin management account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
Irrigation technology (046-00-1800-0088).....	\$550,000
<i>Provided</i> , That any unencumbered balance in the irrigation technology account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	

Crop and livestock research (046-00-1800-0089).....\$350,000

Provided, That any unencumbered balance in the crop and livestock research account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Soil health initiative (046-00-1800-0090).....\$400,000

Provided, That any unencumbered balance in the soil health initiative account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Water resources

cost share (046-00-1800-1205).....\$2,834,714

Provided, That any unencumbered balance in the water resources cost share account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025:

Provided further, That the initial allocation for grants to conservation districts for fiscal year 2025 shall be made on a priority basis, as determined by the secretary of agriculture and the provisions of the state water plan: *And provided further*, That expenditures from this account for contractual technical expertise and/or non-salary administration expenditures for the division of conservation of the Kansas department of agriculture shall not exceed the amount equal to 6.0% of the budget amount for fiscal year 2025 for the water resources cost share account.

Nonpoint source

pollution assistance (046-00-1800-1210).....\$1,866,598

Provided, That any unencumbered balance in the nonpoint source pollution assistance account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Conservation district aid (046-00-1800-1220).....\$2,502,706

Provided, That any unencumbered balance in the conservation district aid account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Kansas conservation reserve enhancement

program fund (046-00-1800-1225).....\$554,142

Provided, That any unencumbered balance in the Kansas conservation reserve enhancement program fund account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Watershed dam

construction (046-00-1800-1240).....\$650,000

Provided, That any unencumbered balance in the watershed dam construction account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That expenditures from the watershed dam construction account are hereby authorized for engineering contracts for watershed planning as determined by the secretary of agriculture.

Kansas water quality

buffer initiatives (046-00-1800-1250).....\$0

Provided, That any unencumbered balance in the Kansas water quality buffer initiatives account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That all expenditures from the Kansas water quality buffer initiatives account shall be for grants or incentives to install water quality best management practices: *And provided further*, That such expenditures may be made from this account from the approved budget amount for fiscal year 2025 in accordance with contracts, which are hereby authorized to be entered into by the secretary of agriculture, for such grants or incentives.

Riparian and wetland program (046-00-1800-1260).....\$154,024

Provided, That any unencumbered balance in the riparian and wetland program account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Streambank stabilization projects (046-00-1800-1290).....\$750,000

Provided, That any unencumbered balance in the streambank stabilization projects account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Kansas reservoir protection initiative administration.....\$0

(d) During the fiscal year ending June 30, 2025, the secretary of agriculture, with the approval of the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, or upon specific authorization in an appropriation act of the legislature, may transfer any part of any item of appropriation for fiscal year 2025 from the state water plan fund for the Kansas department of agriculture to another item of appropriation for fiscal year 2025 from the state water plan fund for the Kansas department of agriculture: *Provided*, That the secretary of agriculture shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to: (1) The director of the budget; (2) the director of legislative research; (3) the chairperson of the house of representatives agriculture and natural resources budget committee; and (4) the appropriate chairperson of the subcommittee on agriculture of the senate committee on ways and means.

(e) On July 1, 2024, notwithstanding the provisions of K.S.A. 68-416, and amendments thereto, or any other statute, the director of accounts and reports shall transfer \$128,379 from the state highway fund (276-00-4100-4100) of the department of transportation to the water structures – state highway fund (046-00-2043-1080) of the Kansas department of agriculture.

(f) There is appropriated for the above agency from the state economic development initiatives fund for the fiscal year ending June 30, 2025, the following:

Agriculture marketing program (046-00-1900-1110).....\$1,030,744

Provided, That expenditures may be made from the agriculture marketing program account for loans pursuant to loan agreements, which are hereby authorized to be entered into by the secretary of agriculture in accordance with repayment provisions and other terms and conditions as may be prescribed by the secretary of agriculture therefor under the agricultural value added center program.

(g) Notwithstanding the provisions of K.S.A. 82a-767, and amendments thereto, or any other statute concerning the length of time for conducting water bank evaluations, in addition to the other purposes for which expenditures may be made by the department of agriculture from moneys appropriated from the state general fund or any special revenue fund or funds for the above agency for fiscal year 2025, as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the department of agriculture from such moneys for fiscal year 2025 for the chief engineer, in consultation with the director of the Kansas

water office, to develop a request for proposal and select an independent consultant to conduct the evaluation, as described in K.S.A. 82a-767, and amendments thereto, of the operations of the central Kansas water bank: *Provided*, That such evaluation shall include specific findings regarding the consumptive use and potential impairment impacts involved with the use of safe deposit accounts in the Rattlesnake Creek hydrologic unit: *Provided further*, That the results of such evaluation shall be submitted to the house of representatives committee on water and the senate committee on agriculture and natural resources on or before January 12, 2026.

Sec. 135.

STATE FAIR BOARD

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Operating expenditures (373-00-1000-0103).....\$300,000

Sec. 136.

STATE FAIR BOARD

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (373-00-1000-0103).....\$235,000

Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures, other than refunds authorized by law and remittances of sales tax to the department of revenue, shall not exceed the following:

State fair fee fund (373-00-5182-5100).....No limit

Provided, That expenditures from the state fair fee fund for official hospitality shall not exceed \$10,000.

State fair special cash fund (373-00-9088-9000).....No limit

State fair debt service special revenue fund (373-00-2267-2200).....No limit

Sec. 137.

KANSAS WATER OFFICE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

Water resources operating expenditures (709-00-1000-0303).....\$10,764

(b) There is appropriated for the above agency from the state water plan fund for the fiscal year ending June 30, 2024, the following:

Water injection dredging (709-00-1800-1290).....\$2,000,000

(c) On the effective date of this act, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$1,000,000 from the state water plan fund to the water projects grant fund (709-00-2881-2881) of the Kansas water office.

Sec. 138.

KANSAS WATER OFFICE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Water resources operating

expenditures (709-00-1000-0303).....\$1,351,356

Provided, That any unencumbered balance in the water resources operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided, however*; That expenditures from this account for official hospitality shall not exceed \$1,500.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

General fees fund (709-00-2022).....No limit

Provided, That expenditures may be made from the general fees fund for operating expenditures for the Kansas water office, including training and informational programs and official hospitality: *Provided further*; That the director of the Kansas water office is hereby authorized to fix, charge and collect fees for such programs: *And provided further*; That fees for such programs shall be fixed in order to recover all or part of the operating expenses incurred for such programs, including official hospitality: *And provided further*; That all fees received for such programs and all fees received for providing access to or for furnishing copies of public records shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the general fees fund.

Lower Smoky Hill water supply

access fund (709-00-2203-2203).....No limit

Water marketing fund (709-00-2255-2100).....No limit

Provided, That expenditures may be made from the water marketing fund for the purchase of vessel liability insurance.

Indirect cost fund (709-00-2419-2419).....No limit

State conservation storage water

supply fund (709-00-2502-2600).....No limit

Provided, That expenditures may be made by the above agency from the State conservation storage water supply fund for acquisition of storage or to complete studies or take actions necessary to ensure reservoir storage sustainability, subject to the availability of moneys credited to the state conservation storage water supply fund.

Equipment leasing

fee fund (709-00-2892-2892).....No limit

Local water project

match fund (709-00-2620-3200).....No limit

Provided, That all moneys received from local government entities and instrumentalities to be used to match funds for water projects shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the local water project match fund: *Provided further*; That all moneys credited to this fund shall be used to match state funds or federal funds, or both, for water projects.

Water supply storage

assurance fund (709-00-2631).....No limit

Provided, That no additional water supply storage space shall be purchased in Milford, Perry, Big Hill or Hillsdale reservoirs during fiscal year 2025 unless a contract is entered into under the state water plan storage act, K.S.A. 82a-1301 et seq., and

amendments thereto, to supply water to users that is not held under contract in such reservoirs.

Republican river water conservation projects – Nebraska moneys fund (709-00-2690-2640).....	No limit
Republican river water conservation projects – Colorado moneys fund (709-00-2691-2680).....	No limit
South fork Republican river water conservation projects fund (709-00-2824-2824).....	No limit

Provided, That during the fiscal year ending June 30, 2025, the above agency shall pay an amount equal to the amount certified pursuant to subsection (k) from the south fork Republican river water conservation projects fund as a grant pursuant to the grant agreement entered into by the Kansas water office and the Cheyenne county conservation district: *Provided further*, That in accordance with the grant agreement, such moneys shall be used exclusively for the purposes of paying all or a portion of the costs of the projects specified in K.S.A. 82a-1804(g), and amendments thereto, in the area lying in the south fork of the upper Republican river basin in northwest Kansas in all or parts of Cheyenne and Sherman counties: *And provided further*, That in accordance with the grant agreement, all expenditures of such moneys shall be approved by the Cheyenne county conservation district and the Kansas water office: *And provided further*, That, in accordance with the grant agreement, such moneys shall be administered by the Cheyenne county conservation district and any interest earned on such moneys shall be used for the purposes prescribed by this subsection: *And provided further*, That in accordance with the grant agreement, all expenditures and the status of new projects approved by the Cheyenne county conservation district shall be reported not later than November 1, 2024, to the Kansas water office.

Milford RCPP federal fund (709-00-3022-3022).....	No limit
Multipurpose grant fund (709-00-3103-3103).....	No limit
Emergency management performance grant fund (709-00-3342-3342).....	No limit
HHPD rehabilitation grant fund (709-00-3362-3362).....	No limit
Water reclamation and reuse grant fund (709-00-3731-3731).....	No limit
EPA wetland development grant fund (709-00-3914).....	No limit
Motor pool vehicle replacement fund (709-00-6120-6100).....	No limit
Water projects grant fund (709-00-2881-2881).....	No limit
Water technical assistance fund (709-00-2875-2875).....	No limit

(c) There is appropriated for the above agency from the state water plan fund for the fiscal year ending June 30, 2025, for the state water plan project or projects specified, the following:

Assessment and evaluation (709-00-1800-1110).....	\$1,050,414
<i>Provided</i> , That any unencumbered balance in the assessment and evaluation account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.	
MOU – storage operations and maintenance (709-00-1800-1150).....	\$719,824

Provided, That any unencumbered balance in the MOU – storage operations and maintenance account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Stream gaging (709-00-1800-1190).....\$448,708

Provided, That any unencumbered balance in the stream gaging account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Conservation assistance for

water users (709-00-1800-1200).....\$425,000

Provided, That any unencumbered balance in the conservation assistance for water users account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Reservoir and water quality research (709-00-1800-1275).....\$450,000

Provided, That any unencumbered balance in the reservoir bathymetric surveys and biological research account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Water quality partnerships (709-00-1800-1280).....\$884,176

Provided, That any unencumbered balance in the water quality partnerships account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Kansas water plan education

and outreach strategy (709-00-1800-1281).....\$250,000

Provided, That any unencumbered balance in the Kansas water plan education and outreach strategy account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

High plains aquifer

partnerships (709-00-1800-1282).....\$850,000

Provided, That any unencumbered balance in the high plains aquifer partnerships account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Kansas reservoir protection

initiative (709-00-1800-1286).....\$1,000,000

Provided, That any unencumbered balance in the Kansas reservoir protection initiative account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Equus beds chloride plume

remediation project (709-00-1800-1287).....\$50,000

Provided, That any unencumbered balance in the equus beds chloride plume remediation project account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Flood response study (709-00-1800-1288).....\$0

Provided, That any unencumbered balance in the flood response study account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Arbuckle study (709-00-1800-1289).....\$150,000

Provided, That any unencumbered balance in the arbuckle study account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

HB 2302 projects (709-00-1800-1300).....\$18,000,000

Provided, That any unencumbered balance in the HB 2302 projects account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Water injection dredging (709-00-1800-1290).....\$0

Provided, That any unencumbered balance in the water injection dredging account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(d) During the fiscal year ending June 30, 2025, the director of the Kansas water office, with approval of the director of the budget, may transfer any part of any item of appropriation for fiscal year 2025 from the state water plan fund for the Kansas water office to another item of appropriation for fiscal year 2025 from the state water plan fund for the Kansas water office: *Provided*, That the director of the Kansas water office shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to: (1) The director of legislative research; (2) the chairperson of the house of representatives agriculture and natural resources budget committee; and (3) the appropriate chairperson of the subcommittee on natural resources of the senate committee on ways and means.

(e) During the fiscal year ending June 30, 2025, the director of the Kansas water office, with approval of the director of the budget, may transfer any part of any item of appropriation for fiscal year 2025 from the state water plan fund for the Kansas water office to any item of appropriation for fiscal year 2025 from the state water plan fund for the Kansas department of agriculture, university of Kansas, Kansas department of wildlife and parks or the department of health and environment – division of environment: *Provided*, That the director of the Kansas water office shall certify each such transfer to the director of accounts and reports and upon receipt of such certification, the director of accounts and reports shall transfer such certified amount to the certified item of appropriation: *Provided further*, That when the director of the Kansas water office provides certification to the director of accounts and reports under this section, the director shall transmit a copy of each such certification to the director of legislative research, the chairperson of the house of representatives agriculture and natural resources budget committee and the appropriate chairperson of the subcommittee on natural resources of the senate committee on ways and means.

(f) During the fiscal year ending June 30, 2025, if it appears that the resources are insufficient to meet in full the estimated expenditures as they become due to meet the financial obligations imposed by law on the water marketing fund (709-00-2255-2100) of the Kansas water office as a result of a cash flow shortfall, the pooled money investment board is authorized and directed to loan to the director of the Kansas water office a sufficient amount or amounts of moneys to maintain the cash flow of the water marketing fund upon approval of each such loan by the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto. No such loan shall be made unless the terms have been approved by the director of the budget. A copy of the terms of each such loan shall be submitted to the director of legislative research. The pooled money investment board is authorized and directed to use any moneys in the operating accounts, investment accounts or other investments of the state of Kansas to provide the funds for each such loan. Each such loan shall be repaid without interest within one year from the date of the loan.

(g) During the fiscal year ending June 30, 2025, if it appears that the resources are insufficient to meet in full the estimated expenditures as they become due to meet the financial obligations imposed by law on the water marketing fund (709-00-2255-2100) of the Kansas water office as a result of increases in water rates, fees or charges

imposed by the federal government, the pooled money investment board is authorized and directed to loan to the director of the Kansas water office a sufficient amount or amounts of moneys to reimburse the water marketing fund for increases in water rates, fees or charges imposed by the federal government and to allow the Kansas water office to spread such increases to consumers over a longer period, except that no such loan shall be made unless the terms thereof have been approved by the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto. The pooled money investment board is authorized and directed to use any moneys in the operating accounts, investment accounts or other investments of the state of Kansas to provide the funds for each such loan. Each such loan shall bear interest at a rate equal to the net earnings rate for the pooled money investment portfolio at the time of the making of such loan. Such loan shall not be deemed to be an indebtedness or debt of the state of Kansas within the meaning of section 6 of article 11 of the constitution of the state of Kansas. Upon certification to the pooled money investment board by the director of the Kansas water office of the amount of each loan authorized pursuant to this subsection, the pooled money investment board shall transfer each such amount certified by the director of the Kansas water office from the state bank account or accounts to the water marketing fund of the Kansas water office. The principal and interest of each loan authorized pursuant to this subsection shall be repaid in payments payable at least annually for a period of not more than five years.

(h) During the fiscal year ending June 30, 2025, the director of accounts and reports shall transfer an amount or amounts specified by the director of the Kansas water office prior to April 1, 2025, from the water marketing fund (709-00-2255-2100) to the state general fund, in accordance with the provisions of the state water plan storage act, K.S.A. 82a-1301 et seq., and amendments thereto, and rules and regulations adopted thereunder, for the purposes of making repayments to the state general fund for moneys advanced for annual capital cost payments for water supply storage space in reservoirs.

(i) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the Kansas water office from moneys appropriated from the state general fund or any special revenue fund or funds for the above agency for fiscal year 2025 by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the Kansas water office from the state general fund or from any special revenue fund or funds for fiscal year 2025 to provide for the Kansas water office to lead database coordination of water quality and quantity data for all state water agencies and cooperating federal agencies to facilitate policy-making and such other matters relating thereto.

(j) During the fiscal year ending June 30, 2025, the director of the Kansas water office shall certify to the director of accounts and reports the amount of moneys expended by the Kansas department of agriculture from the state general fund that is attributable to the administration of the state water plan storage act, K.S.A. 82a-1301 et seq., and amendments thereto, or the water assurance program act, K.S.A. 82a-1330 et seq., and amendments thereto: *Provided*, That upon receipt of such certification, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer the amount certified from the water marketing fund (709-00-2255-2100) of the Kansas water office to the state general fund: *Provided further*, That the director of the Kansas water office shall transmit a copy of each such certification to the director of the

budget and the director of legislative research.

(k) During the fiscal year ending June 30, 2025, the director of the Kansas water office shall certify the amount of moneys in the Republican river water conservation projects – Colorado moneys fund and shall transmit such certification, along with the amount to be transferred, to the director of accounts and reports. Upon receipt of such certification, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer the amount specified by the director of the Kansas water office from the Republican river water conservation projects – Colorado moneys fund to the south fork Republican river water conservation projects fund: *Provided*, That the director of the Kansas water office shall transmit a copy of such certification to the director of the budget and to the director of legislative research.

(l) During the fiscal year ending June 30, 2025, the director of the Kansas water office, with approval of the director of the budget, may transfer moneys from the water marketing fund (709-00-2255-2100) of the Kansas water office to the state conservation storage water supply fund (709-00-2502-2600) of the Kansas water office: *Provided*, That the director of the Kansas water office shall certify each such transfer of moneys to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(m) On July 1, 2024, the technical assistance to water users account (709-00-1800-1200) of the state water plan fund of the Kansas water office is hereby redesignated as the conservation assistance for water users account (709-00-1800-1200) of the state water plan fund of the Kansas water office.

Sec. 139.

KANSAS DEPARTMENT OF WILDLIFE AND PARKS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, the following:

El Dorado shower house.....	\$200,000
Flint hills trail system.....	\$3,000,000

(b) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 138(c) of chapter 82 of the 2023 Session Laws of Kansas on the wildlife fee fund (710-00-2300-2890) of the Kansas department of wildlife and parks is hereby increased from \$37,021,157 to \$37,605,154.

(c) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 138(c) of chapter 82 of the 2023 Session Laws of Kansas on the parks fee fund (710-00-2122-2053) of the Kansas department of wildlife and parks is hereby increased from \$12,857,301 to \$14,072,053.

(d) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 138(c) of chapter 82 of the 2023 Session Laws of Kansas on the boating fee fund (710-00-2245-2813) of the Kansas department of wildlife and parks is hereby increased from \$1,103,187 to \$1,170,847.

(e) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 138(c) of chapter 82 of the 2023 Session Laws of Kansas on the department access road fund (710-00-2178-2761) of the Kansas department of wildlife and parks is hereby increased from \$1,746,736 to \$2,075,150.

(f) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 170(g) of chapter 82 of the 2023 Session

Laws of Kansas on the parks rehabilitation and repair projects account (710-00-2122-2066) of the Kansas department of wildlife and parks is hereby decreased from \$2,055,000 to \$1,260,000.

(g) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 170(i) of chapter 82 of the 2023 Session Laws of Kansas on the shooting range development account (710-00-2300-2301) of the Kansas department of wildlife and parks is hereby decreased from \$302,256 to \$300,000.

(h) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 170(i) of chapter 82 of the 2023 Session Laws of Kansas on the rehabilitation and repair account (710-00-2300-3262) of the Kansas department of wildlife and parks is hereby decreased from \$2,535,000 to \$546,492.

(i) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 170(j) of chapter 82 of the 2023 Session Laws of Kansas on the cabin site preparation account (710-00-2668-2660) of the Kansas department of wildlife and parks is hereby increased from \$500,000 to \$1,000,000.

(j) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 170(n) of chapter 82 of the 2023 Session Laws of Kansas on the land and water conservation development account (710-00-3794-3794) of the Kansas department of wildlife and parks is hereby increased from \$800,000 to \$1,225,000.

(k) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 170(o) of chapter 82 of the 2023 Session Laws of Kansas on the recreational trails program account (710-00-3238-3238) of the Kansas department of wildlife and parks is hereby increased from \$730,421 to \$1,030,421.

(l) In addition to the other purposes for which expenditures may be made by the above agency from the wildlife fee fund for fiscal year 2024, expenditures may be made by the above agency from the following capital improvement account or accounts of the wildlife fee fund during fiscal year 2024 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Coast guard boating projects (710-00-2300-3000).....	\$150,000
State fishing lakes projects (710-00-2300-4320).....	\$1,060,000
Fish hatchery renovation (710-00-2300-3030).....	\$500,000
Bison herd cmpd	
fencing se ks (710-00-2300-4370).....	\$137,500

(m) In addition to the other purposes for which expenditures may be made by the above agency from the boating fee fund for fiscal year 2024, expenditures may be made by the above agency from the following capital improvement account or accounts of the boating fee fund for fiscal year 2024 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

River access (710-00-2245-2830).....	\$25,000
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(n) In addition to the other purposes for which expenditures may be made by the above agency from the highway planning and construction fund for fiscal year 2024, expenditures may be made by the above agency from the following capital

improvement account or accounts of the highway planning and construction fund for fiscal year 2024 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Flint hills trails.....No limit

(o) In addition to the other purposes for which expenditures may be made by the above agency from the wildlife restoration fund for fiscal year 2024, expenditures may be made by the above agency from the following capital improvement account or accounts of the wildlife restoration fund for fiscal year 2024 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Operations/maintenance (710-00-3418-3418).....No limit

Wetlands acquisition/development (710-00-3418-3420).....No limit

(p) In addition to the other purposes for which expenditures may be made by the above agency from the sport fish restoration program fund for fiscal year 2024, expenditures may be made by the above agency from the following capital improvement account or accounts of the sport fish restoration program fund for fiscal year 2024 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Federally mandated boating (710-00-3490-3492).....No limit

(q) In addition to the other purposes for which expenditures may be made by the above agency from the federally licensed wildlife areas fund for fiscal year 2024, expenditures may be made by the above agency from the following capital improvement account or accounts of the federally licensed wildlife areas fund for fiscal year 2024 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Wilson (710-00-2670-3520).....\$50,000

Sec. 140.

KANSAS DEPARTMENT OF WILDLIFE AND PARKS

(a) There is appropriated for the above agency from the state water plan fund for the fiscal year ending June 30, 2025, the following:

Stream monitoring (710-00-1800-1801).....\$224,457

(b) There is appropriated for the above agency from the state economic development initiatives fund for the fiscal year ending June 30, 2025, the following:

Operating expenditures (710-00-1900-1910).....\$1,946,682

Provided, That any unencumbered balance in the operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025:

Provided, however, That expenditures from this account for official hospitality shall not exceed \$2,500: *Provided further*, That, in addition to the other purposes for which

expenditures may be made by the above agency from the operating expenditures account for fiscal year 2025, expenditures shall be made by the above agency from the operating expenditures account for fiscal year 2025 to include a provision on the calendar year 2025 applications for hunting licenses, fishing licenses and annual park permits for the applicant to make a voluntary contribution of \$2 or more to support the annual licenses issued to Kansas disabled veterans, annual licenses issued to Kansas national guard members, and annual park permits issued to Kansas national guard members: *And provided further*, That all moneys received as voluntary contributions to

support the annual licenses issued to Kansas disabled veterans, annual licenses issued to Kansas national guard members, and annual park permits issued to Kansas national guard members shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, to the credit of the free licenses and permits fund.

State parks operating

expenditures (710-00-1900-1920).....\$2,274,806

Provided, That any unencumbered balance in the state parks operating expenditures account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Reimbursement for annual

licenses issued to national

guard members (710-00-1900-1930).....\$36,342

Provided, That any unencumbered balance in the reimbursement for annual licenses issued to national guard members account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That all moneys in the reimbursement for annual licenses issued to national guard members account shall be expended to pay the wildlife fee fund for the cost of fees for annual hunting and annual fishing licenses issued for the calendar year 2025 to Kansas army or air national guard members, which licenses are hereby authorized to be issued without charge to such members in accordance with policies and procedures prescribed by the secretary of wildlife and parks therefor and subject to the limitation of the moneys appropriated and available in the reimbursement for annual licenses issued to national guard members account to pay the wildlife fee fund for such licenses.

Reimbursement for annual

park permits issued to national

guard members (710-00-1900-1940).....\$17,922

Provided, That any unencumbered balance in the reimbursement for annual park permits issued to national guard members account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That all moneys in the reimbursement for annual park permits issued to national guard members account shall be expended to pay the parks fee fund for the cost of fees for annual park vehicle permits issued for the calendar year 2025 to Kansas army or air national guard members, which annual park vehicle permits are hereby authorized to be issued without charge to such members in accordance with policies and procedures prescribed by the secretary of wildlife and parks therefor and subject to the limitation of the moneys appropriated and available in the reimbursement for annual park permits issued to national guard members account to pay the parks fee fund for such permits: *Provided further*; That not more than one annual park vehicle permit per family shall be eligible to be paid from this account.

Reimbursement for annual

licenses issued to Kansas

disabled veterans (710-00-1900-1950).....\$69,627

Provided, That any unencumbered balance in the reimbursement for annual licenses issued to Kansas disabled veterans account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; That all moneys in the reimbursement for annual licenses issued to Kansas disabled veterans account shall be

expended to pay the wildlife fee fund for the cost of fees for annual hunting and annual fishing licenses issued for the calendar year 2025 to Kansas disabled veterans, which licenses are hereby authorized to be issued without charge to such veterans in accordance with policies and procedures prescribed by the secretary of wildlife and parks therefor and subject to the limitation of the moneys appropriated and available in the reimbursement for annual licenses issued to Kansas disabled veterans account to pay the wildlife fee fund for such licenses: *Provided, however;* That to qualify for such license without charge, the resident disabled veteran shall have been separated from the armed services under honorable conditions, have a disability certified by the Kansas commission on veterans affairs as being service connected and such service-connected disability is equal to or greater than 30%: *And provided further;* That no other hunting or fishing licenses or permits shall be eligible to be paid from this account.

(c) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Wildlife fee fund (710-00-2300-2890).....\$37,778,738

Provided, That additional expenditures may be made from the wildlife fee fund for fiscal year 2025 for the purposes of compensating federal aid program expenditures, if necessary, in order to comply with requirements established by the United States fish and wildlife service for the utilization of federal aid funds: *Provided further;* That all such expenditures shall be in addition to any expenditure limitation imposed upon the wildlife fee fund for fiscal year 2025: *And provided further;* That the secretary of wildlife and parks shall report all such expenditures to the governor and the legislature as appropriate: *And provided further;* That expenditures from the wildlife fee fund for official hospitality shall not exceed \$4,000.

Parks fee fund (710-00-2122-2053).....\$14,042,026

Provided, That additional expenditures may be made from the parks fee fund for fiscal year 2025 for the purposes of compensating federal aid program expenditures, if necessary, in order to comply with requirements established by the United States fish and wildlife service for the utilization of federal aid funds: *Provided further;* That all such expenditures shall be in addition to any expenditure limitation imposed upon the parks fee fund for fiscal year 2025: *And provided further;* That the secretary of wildlife and parks shall report all such expenditures to the governor and the legislature as appropriate.

Boating fee fund (710-00-2245-2813).....\$1,164,788

Provided, That additional expenditures may be made from the boating fee fund for fiscal year 2025 for the purposes of compensating federal aid program expenditures, if necessary, in order to comply with requirements established by the United States fish and wildlife service for the utilization of federal aid funds: *Provided further;* That all such expenditures shall be in addition to any expenditure limitation imposed upon the boating fee fund for fiscal year 2025: *And provided further;* That the secretary of wildlife and parks shall report all such expenditures to the governor and the legislature as appropriate.

Central aircraft fund (710-00-6145-6100).....No limit

Provided, That expenditures may be made by the above agency from the central aircraft fund for aircraft operating expenditures, for aircraft maintenance and repair, to

provide aircraft services to other state agencies and for the purchase of state aircraft insurance: *Provided further*; That the secretary of wildlife and parks is hereby authorized to fix, charge and collect fees for the provision of aircraft services to other state agencies: *And provided further*; That such fees shall be fixed to recover all or part of the operating expenditures incurred in providing such services: *And provided further*; That all fees received for such services shall be credited to the central aircraft fund.

Department access	
roads fund (710-00-2178-2761).....	\$2,084,033
Wildlife and parks	
nonrestricted fund (710-00-2065-2120).....	No limit
Prairie spirit rails-to-trails	
fee fund (710-00-2025-2030).....	No limit
Plant and animal disease and pest	
control fund (710-00-3360-3361).....	No limit
Nongame wildlife	
improvement fund (710-00-2593-3300).....	No limit
Wildlife conservation	
fund (710-00-2100-2020).....	No limit
Federally licensed wildlife	
areas fund (710-00-2670-3400).....	No limit
State agricultural	
production fund (710-00-2050-5100).....	No limit
Land and water conservation	
fund – state (710-00-3794-3920).....	No limit
Land and water conservation	
fund – local (710-00-3794-3795).....	No limit
Development and	
promotions fund (710-00-2097-2010).....	No limit
Department of wildlife	
and parks private gifts and	
donations fund (710-00-7335-7000).....	No limit
Fish and wildlife	
restitution fund (710-00-2166-2750).....	No limit
Parks restitution fund (710-00-2156-2100).....	No limit
Nonfederal grants fund (710-00-2063-2090).....	No limit
Disaster grants – public	
assistance fund (710-00-3005-3005).....	No limit
Soil/water	
conservation fund (710-00-3083-3083).....	No limit
Navigation projects fund (710-00-3191-3191).....	No limit
Recreation resource	
management fund (710-00-3197-3197).....	No limit
Cooperative endangered species	
conservation fund (710-00-3198-3198).....	No limit
Landowner incentive	
program fund (710-00-3200-3210).....	No limit
Bulletproof vest	

partnership fund (710-00-3216-3216).....	No limit
Recreational trails	
program fund (710-00-3238-3238).....	No limit
Highway planning/	
construction fund (710-00-3333-3333).....	No limit
Americorps – ARRA fund (710-00-3404-3405).....	No limit
Cooperative forestry	
assistance fund (710-00-3426-3426).....	No limit
North America wetland	
conservation fund (710-00-3453-3453).....	No limit
Wildlife services fund (710-00-3485-3485).....	No limit
Fish/wildlife management	
assistance fund (710-00-3495-3495).....	No limit
Fish/wildlife core act fund (710-00-3513-3513).....	No limit
Great plains LCC.....	No limit
USDA grant manual update.....	No limit
Watershed protection/flood	
prevention fund (710-00-3906-3906).....	No limit
Suspense fund (710-00-9159-9000).....	No limit
Employee maintenance deduction	
clearing fund (710-00-9120-9100).....	No limit
Cabin revenue fund (710-00-2668-2660).....	No limit
Feed the hungry fund (710-00-2642-2640).....	No limit
State wildlife grants fund (710-00-3204-3204).....	No limit
Boating safety financial	
assistance fund (710-00-3251-3250).....	No limit
Wildlife restoration fund (710-00-3418-3418).....	No limit
Sport fish restoration fund (710-00-3490-3490).....	No limit
Outdoor recreation	
acquisition, development and	
planning fund (710-00-3794-3794).....	No limit
Publication and other	
sales fund (710-00-2399-2399).....	No limit
<i>Provided, That, in addition to other purposes for which expenditures may be made by the above agency from moneys appropriated from the publication and other sales fund for fiscal year 2025, expenditures may be made from such fund for the purpose of compensating federal aid program expenditures, if necessary, in order to comply with the requirements established by the United States fish and wildlife service for utilization of federal aid funds: Provided further, That all such expenditures shall be in addition to any expenditures made from the publication and other sales fund for fiscal year 2025: And provided further, That the secretary of wildlife and parks shall report all such expenditures to the governor and legislature as appropriate.</i>	
Free licenses and	
permits fund (710-00-2493-2493).....	No limit
Enforce underage drinking	
law fund (710-00-3219-3219).....	No limit
Migratory bird monitoring (710-00-3504-3504).....	No limit

Voluntary public access (710-00-3557-3557).....	No limit
Energy efficiency/conservation block grant fund (710-00-3157-3157).....	No limit
Endangered species – recovery fund (710-00-3209-3209).....	No limit
Wetlands reserve program fund (710-00-3007-3060).....	No limit
Adaptive science fund (710-00-3015-3050).....	No limit
Economic adjustment assistance fund.....	No limit
Law enforcement agency support fund.....	No limit
Enhanced hunter education program (710-00-3929-3929).....	No limit
White-nose syndrome response (710-00-3904-3904).....	No limit
FHT RAISE grant federal fund.....	No limit
American rescue plan state relief fund (710-00-3756-3536).....	No limit

(d) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from any special revenue fund or funds for fiscal year 2025, from which expenditures may be made for salaries and wages, as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures may be made by the above agency from such moneys appropriated from any special revenue fund or funds for fiscal year 2025, from which expenditures may be made for salaries and wages, for progression within the existing pay structure for natural resource officers of the Kansas department of wildlife and parks: *Provided, however,* That, notwithstanding the provisions of K.S.A. 75-2935, and amendments thereto, or any other statute, the secretary of wildlife and parks shall not require such officer to transfer into the unclassified service in order to progress within the existing pay structure pursuant to this subsection.

(e) Notwithstanding the provisions of K.S.A. 32-9,100, and amendments thereto, or any other statute to the contrary, in addition to the other purposes for which expenditures may be made by the Kansas department of wildlife and parks from moneys appropriated from the wildlife fee fund (710-00-2300-2880) of the Kansas department of wildlife and parks for the fiscal year ending June 30, 2025, by this or any other appropriation act of the 2024 regular session of the legislature, expenditures may be made by the above agency from such moneys during fiscal year 2025 to issue senior lifetime hunting and fishing licenses to Kansas resident disabled veterans who are 65 years of age or older: *Provided,* That such licenses are hereby authorized to be issued without charge to such veterans in accordance with policies and procedures prescribed by the secretary of wildlife and parks: *Provided further,* That, to qualify for such license without charge, the resident disabled veteran shall have been separated from the armed services under honorable conditions and have a disability certified by the Kansas commission on veterans affairs office as being service-related and such service-connected disability is equal to or greater than 30%.

Sec. 141.

(a) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 140(c) of chapter 82 of the 2023 Session Laws of Kansas on the buildings – rehabilitation and repair account (276-00-4100-8005) of the state highway fund (276-00-4100-4100) of the department of transportation is hereby decreased from \$6,103,480 to \$5,947,395.

(b) On the effective date of this act, the expenditure limitation established for the fiscal year ending June 30, 2024, by section 140(c) of chapter 82 of the 2023 Session Laws of Kansas on the buildings – other construction, renovation and repair account (276-00-4100-8070) of the state highway fund (276-00-4100-4100) of the department of transportation is hereby decreased from \$42,045,554 to \$41,159,062.

(c) In addition to the other purposes for which expenditures may be made by the department of transportation from the state highway fund (276-00-4100-4100) for fiscal year 2024, as authorized by this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from the state highway fund for fiscal year 2024 to review and study the costs and feasibility for a culvert improvement project on the culvert located east of the intersection of east Lungler road and United States highway 54 and United States highway 400 in Augusta, Kansas, for purposes of resolving flooding issues to surrounding industrial parks and commercial property: *Provided*, That the department of transportation shall submit a report on the costs and feasibility of such culvert improvement project to the house committee on appropriations and the senate committee on ways and means on or before April 24, 2024.

Sec. 142.

DEPARTMENT OF TRANSPORTATION

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

State highway fund (276-00-4100-4100)	No limit
<i>Provided</i> , That no expenditures may be made from the state highway fund other than for the purposes specifically authorized by this or other appropriation act.	
Special city and county	
highway fund (276-00-4220-4220)	No limit
County equalization and	
adjustment fund (276-00-4210-4210).....	\$2,500,000
Highway special	
permits fund (276-00-2576-2576).....	\$0
Highway bond debt	
service fund (276-00-4707-9000).....	No limit
Rail service	
improvement fund (276-00-2008-2100).....	No limit
Transportation	
revolving fund (276-00-7511-1000).....	No limit
Rail service assistance program loan	
guarantee fund (276-00-7502-7200).....	No limit
Railroad rehabilitation loan	
guarantee fund (276-00-7503-7500).....	No limit

Provided, That expenditures from the railroad rehabilitation loan guarantee fund shall not exceed the amount that the secretary of transportation is obligated to pay during the fiscal year ending June 30, 2025, in satisfaction of liabilities arising from the unconditional guarantee of payment that was entered into by the secretary of transportation in connection with the mid-states port authority federally taxable revenue refunding bonds, series 1994, dated May 1, 1994, authorized by K.S.A. 12-3420, and amendments thereto, and guaranteed pursuant to K.S.A. 75-5031, and amendments thereto.

Interagency motor vehicle fuel
sales fund (276-00-2298-2400).....No limit

Provided, That expenditures may be made from the interagency motor vehicle fuel sales fund to provide and sell motor vehicle fuel to other state agencies: *Provided further*, That the secretary of transportation is hereby authorized to fix, charge and collect fees for motor vehicle fuel sold to other state agencies: *And provided further*, That such fees shall be fixed in order to recover all or part of the expenses incurred in providing motor vehicle fuel to other state agencies: *And provided further*, That all fees received for such sales of motor vehicle fuel shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the interagency motor vehicle fuel sales fund.

Coordinated public transportation
assistance fund (276-00-2572-0300).....No limit

Public use general aviation airport
development fund (276-00-4140-4140).....No limit

Highway bond
proceeds fund (276-00-4109-4110).....No limit

Communication system
revolving fund (276-00-7524-7700).....No limit

Traffic records
enhancement fund (276-00-2356-2000).....No limit

Other federal grants fund (276-00-3122-3100).....No limit

Kansas intermodal transportation
revolving fund (276-00-7552-7551).....No limit

Conversion of materials and
equipment fund (276-00-2256-2256).....No limit

Seat belt safety fund (276-00-2216-2216).....No limit

Driver's education scholarship
grant fund (276-00-2851-2851).....No limit

Transportation technology
development fund (276-00-2835-2835).....No limit

Broadband infrastructure construction
grant fund (276-00-2836-2836).....No limit

Short line rail improvement fund (276-00-2837-2837).....No limit

American rescue plan state
relief fund (276-00-3756-3536).....No limit

Passenger rail service revolving fund.....No limit

Provided, That, notwithstanding the provisions of K.S.A. 75-5089, and amendments thereto, or any other statute, expenditures may be made by the above agency from the

passenger rail service revolving fund during the fiscal year ending June 30, 2025, to make loans or grants for the costs of qualifying projects and operating support for Amtrak or any common rail carrier approved by the federal railroad administration for operation of an intercity passenger rail service program to connect Kansas by rail to other member states of the midwest interstate passenger rail commission, the midwest regional rail system, the national passenger rail network and any other passenger rail service operations serving Kansas: *Provided, however,* That no expenditures shall be made from this fund for loans or grants until such loans or grants have been approved by the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711(c), and amendments thereto, except that such approval also may be given while the legislature is in session.

(b) Expenditures may be made by the above agency for the fiscal year ending June 30, 2025, from the state highway fund (276-00-4100-4100) for the following specified purposes: *Provided,* That expenditures from the state highway fund for fiscal year 2025, other than refunds authorized by law for the following specified purposes, shall not exceed the limitations prescribed therefor as follows:

Agency operations (276-00-4100-0403).....\$334,537,478

Provided, That expenditures from the agency operations account of the state highway fund for official hospitality by the secretary of transportation shall not exceed \$5,000: *Provided further,* That expenditures may be made from this account for engineering services furnished to counties for road and bridge projects under K.S.A. 68-402e, and amendments thereto.

Conference fees (276-00-4100-2200).....No limit

Provided, That the secretary of transportation is hereby authorized to fix, charge and collect conference, training and workshop attendance and registration fees for conferences, training seminars and workshops sponsored or cosponsored by the department: *Provided further,* That such fees shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the conference fees account of the state highway fund: *And provided further,* That expenditures may be made from this account to defray all or part of the costs of the conferences, training seminars and workshops.

Categorical aid NHTSA national priority (276-00-4100-3035).....No limit

Unmanned aerial systems –

UAS aviation only (276-00-4100-6400).....No limit

Substantial maintenance (276-00-4100-0700).....No limit

Claims (276-00-4100-1150).....No limit

Payments for city

connecting links (276-00-4100-6200).....\$5,360,000

Federal local aid programs (276-00-4100-3000).....No limit

Bond services fees (276-00-4100-0580).....No limit

Other capital improvements (276-00-4100-8075).....No limit

Provided, That the secretary of transportation is authorized to make expenditures from the other capital improvements account to undertake a program to assist cities and counties with railroad crossings of roads not on the state highway system.

(c) (1) In addition to the other purposes for which expenditures may be made by the above agency from the state highway fund (276-00-4100-4100) for fiscal year 2025,

expenditures may be made by the above agency from the following capital improvement account or accounts of the state highway fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Buildings – rehabilitation and repair (276-00-4100-8005).....	\$5,200,000
Buildings – reroofing (276-00-4100-8010).....	\$659,080
Buildings – other construction, renovation and repair (276-00-4100-8070).....	\$6,688,936

(2) In addition to the other purposes for which expenditures may be made by the above agency from the state highway fund (276-00-4100-4100) for fiscal year 2025, expenditures may be made by the above agency from the state highway fund for fiscal year 2025 from the unencumbered balance as of June 30, 2024, in each capital improvement project account for a building or buildings in the state highway fund for one or more projects approved for prior fiscal years: *Provided*, That all expenditures from the unencumbered balance in any such project account of the state highway fund for fiscal year 2025 shall not exceed the amount of the unencumbered balance in such project account on June 30, 2024, subject to the provisions of subsection (d): *Provided further*, That all expenditures from any such project account shall be in addition to any expenditure limitation imposed on the state highway fund for fiscal year 2025.

(d) During the fiscal year ending June 30, 2025, the secretary of transportation, with the approval of the director of the budget, may transfer any part of any item of appropriation in a capital improvement project account for a building or buildings for fiscal year 2025 from the state highway fund (276-00-4100-4100) for the department of transportation to another item of appropriation in a capital improvement project account for a building or buildings for fiscal year 2025 from the state highway fund for the department of transportation: *Provided*, That the secretary of transportation shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of legislative research.

(e) On April 1, 2025, the director of accounts and reports shall transfer from the motor pool service fund (173-00-6109-4020) of the department of administration to the state highway fund (276-00-4100-4100) of the department of transportation an amount determined to be equal to the sum of the annual vehicle registration fees for each vehicle owned or leased by the state or any state agencies in accordance with K.S.A. 75-4611, and amendments thereto.

(f) During the fiscal year ending June 30, 2025, upon notification from the secretary of transportation that an amount is due and payable from the railroad rehabilitation loan guarantee fund (276-00-7503-7500), the director of accounts and reports shall transfer from the state highway fund (276-00-4100-4100) to the railroad rehabilitation loan guarantee fund the amount certified by the secretary as due and payable.

(g) Any payment for services during the fiscal year ending June 30, 2025, from the state highway fund (276-00-4100-4100) to other state agencies shall be in addition to any expenditure limitation imposed on the state highway fund for fiscal year 2025.

(h) Notwithstanding the provisions of K.S.A. 68-416, and amendments thereto, or any other statute, for the fiscal year ending June 30, 2025, the secretary of transportation shall apportion and distribute quarterly, on the first day of January, April,

July and October, to cities on the state highway system from the state highway fund moneys at the rate of \$5,000 per year per lane per mile for the maintenance of streets and highways in cities designated by the secretary as city connecting links: *Provided*, That all moneys so distributed shall be used solely for the maintenance of city connecting links: *Provided further*, That such apportionment shall apply only to those city connecting link lanes maintained by the city, and shall not apply to city connecting link lanes maintained by the secretary pursuant to agreement with the city: *And provided further*, That, as used in this subsection, "lane" means the portion of the roadway for use of moving traffic of a standard width prescribed by the secretary.

(i) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$5,000,000 from the state highway fund (276-00-4100-4100) to the public use general aviation airport development fund (276-00-4140-4140) of the department of transportation: *Provided*, That if 2024 Senate Bill No. 272, or any other substantially similar legislation that transfers any moneys from the state highway fund to the public use general aviation airport development fund, is passed by the legislature during the 2024 regular session and enacted into law, then: (1) The director of accounts and reports shall not transfer \$5,000,000 from the state highway fund to the public use general aviation airport development fund pursuant to this subsection; and (2) on July 1, 2024, the provisions of this subsection are hereby declared to be null and void and shall have no force and effect.

(j) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$5,000,000 from the state highway fund (276-00-4100-4100) to the passenger rail service revolving fund of the department of transportation.

(k) In addition to other purposes for which expenditures may be made by the department of transportation from the economic development account (276-00-4100-0860) of the state highway fund (276-00-4100-4100) for fiscal year 2025, expenditures shall be made by the above agency from the economic development account of the state highway fund for fiscal year 2025 for the department of transportation's economic development grant program to assist local governments in upgrading county roads impacted by dairy industry expansion in southwest Kansas: *Provided*, That expenditures for such purpose from the economic development account of the state highway fund for fiscal year 2025 shall not exceed \$6,000,000: *Provided further*, That all such expenditures for such purpose shall be in addition to any expenditure limitation imposed on the state highway fund for fiscal year 2025.

(l) In addition to the other purposes for which expenditures may be made by the above agency from the state highway fund (276-00-4100-4100) for fiscal year 2025, as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the above agency from the state highway fund for fiscal year 2025, in an amount of not to exceed \$250,000, to install a tree barrier in the department of transportation right-of-way along interstate highway 135 in Saline county, Kansas: *Provided*, That the east side of such tree barrier shall be along the northbound lane of interstate highway 135 from magnolia road north to dover drive: *Provided further*, That the west side of such tree barrier shall be along the southbound lane of interstate highway 135 from 200 feet north of greenbrier circle south to 200 feet south of cedar creek drive.

Sec. 143. In addition to the other purposes for which expenditures may be made by

the legislature from the operations (including official hospitality) account of the state general fund for the fiscal year ending June 30, 2025, expenditures shall be made by the legislature from the operations (including official hospitality) account of the state general fund for fiscal year 2025 for an additional amount of allowance equal to the amount required to provide, along with the amount of allowance otherwise payable from appropriations for the legislature to each member of the legislature at the rate prescribed by K.S.A. 46-137a(c), and amendments thereto, an aggregate amount of allowance equal to \$354.15 for the two-week period that coincides with the first biweekly payroll period, which is chargeable to fiscal year 2025 and for each of the 14 ensuing two-week periods thereafter for each member of the legislature to defray expenses incurred between sessions of the legislature for postage, telephone, office and other incidental expenses, which are chargeable to fiscal year 2025, notwithstanding the provisions of K.S.A. 46-137a, and amendments thereto: *Provided*, That all expenditures under this section for such purposes shall be made otherwise in the same manner that such allowance is payable to such members of the legislature for such two-week periods, for which such allowance is payable in accordance with this section and which are chargeable to fiscal year 2025.

Sec. 144. (a) On June 30, 2025, notwithstanding the provisions of K.S.A. 74-8768, and amendments thereto, or any other statute, the director of accounts and reports shall transfer the amount of any unencumbered balance in the expanded lottery act revenues fund to the state general fund: *Provided*, That the transfer of such amount shall be in addition to any other transfer from the expanded lottery act revenues fund to the state general fund as prescribed by law.

(b) On June 30, 2025, the director of accounts and reports shall determine and notify the director of the budget if the amount of revenue collected in the expanded lottery act revenues fund for the fiscal year ending June 30, 2025, is insufficient to fund the appropriations and transfers that are authorized from the expanded lottery act revenues fund for the fiscal year ending June 30, 2025, in accordance with the provisions of appropriation acts. The director of the budget shall certify to the director of accounts and reports the amount necessary to be transferred from the state general fund to the expanded lottery act revenues fund in order to fund all such appropriations and transfers that are authorized from the expanded lottery act revenues fund for the fiscal year ending June 30, 2025. Upon receipt of such certification, the director of accounts and reports shall transfer the amount of moneys from the state general fund to the expanded lottery act revenues fund that is required in accordance with the certification by the director of the budget under this section. At the same time as the director of the budget transmits this certification to the director of accounts and reports, the director of the budget shall transmit a copy of such certification to the director of legislative research.

Sec. 145.

STATE FINANCE COUNCIL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

State employee pay increase.....\$61,000,000

Provided, That all moneys in the state employee pay increase account shall be used for the purpose of paying the proportionate share of the cost to the state general fund of the salary increase, including associated employer contributions, during fiscal year

2025.

(b) There is appropriated for the above agency from the state economic development initiatives fund for the fiscal year ending June 30, 2025, the following:

State employee pay increase.....\$718,307

Provided, That all moneys in the state employee pay increase account shall be used for the purpose of paying the proportionate share of the cost to the state economic development initiatives fund of the salary increase, including associated employer contributions, during fiscal year 2025.

(c) There is appropriated for the above agency from the state water plan fund for the fiscal year ending June 30, 2025, the following:

State employee pay increase.....\$94,514

Provided, That all moneys in the state employee pay increase account shall be used for the purpose of paying the proportionate share of the cost to the state water plan fund of the salary increase, including associated employer contributions, during fiscal year 2025.

(d) There is appropriated for the above agency from the children's initiatives fund for the fiscal year ending June 30, 2025, the following:

State employee pay increase.....\$18,732

Provided, That all moneys in the state employee pay increase account shall be used for the purpose of paying the proportionate share of the cost to the children's initiatives fund of the salary increase, including associated employer contributions, during fiscal year 2025.

(e) There is appropriated for the above agency from the Kansas endowment for youth fund for the fiscal year ending June 30, 2025, the following:

State employee pay increase.....\$8,526

Provided, That all moneys in the state employee pay increase account shall be used for the purpose of paying the proportionate share of the cost to the Kansas endowment for youth fund of the salary increase, including associated employer contributions, during fiscal year 2025.

(f) Upon recommendation of the director of the budget, the state finance council, acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, is hereby authorized to approve: (1) Increases in expenditure limitations on special revenue funds and accounts and increase the transfers between special revenue funds as necessary to pay the salary increases under this section for the fiscal year ending June 30, 2025; and (2) the expenditure of any remaining moneys in any account appropriated in subsections (a) through (e) to address salary inequities in any state agency as identified by the director of the budget in consultation with the director of personnel services. The director of accounts and reports is hereby authorized and directed to increase expenditure limitations on such special revenue funds and accounts and increase the transfers between special revenue funds in accordance with such approval for the purpose of paying from such funds or accounts the proportionate share of the cost to such funds or accounts, including associated employer contributions, of the salary increases and other amounts specified for the fiscal year ending June 30, 2025.

(g) (1) Except as provided in subsection (h), effective with the first payroll period chargeable to the fiscal year ending June 30, 2025, all employees in the classified or

unclassified service who are being paid at an hourly rate of \$15.02 or less shall receive an increase to the hourly rate of \$15.03.

(2) Based on the department of administration's 2023 market survey summary, effective with the first payroll period chargeable to the fiscal year ending June 30, 2025, the following executive branch benefits-eligible employees shall receive a salary increase, as close as possible based on the closest available step for classified employees, as follows:

(A) If an employee's class/job title is under market pay by 10% or greater, such employee's salary shall be increased by the percentage that equals the difference between such under market pay percentage and 10% under market or by 5%, whichever is greater.

(B) If an employee's class/job title is under market pay by less than 10% and not greater than 10% over market pay, such employee's salary shall be increased by 5%.

(C) If an employee's class/job title is over market pay by greater than 10%, such employee's salary shall be increased by 2.5%.

(3) Notwithstanding the provisions of paragraph (2), effective with the first payroll period chargeable to the fiscal year ending June 30, 2025, all capitol area guards shall receive a salary increase of 5.0%.

(4) Except as provided in subsection (h), effective with the first payroll period chargeable to the fiscal year ending June 30, 2025, a benefits-eligible employee shall be eligible for a salary increase of two steps for employees in the classified service, including associated employer contributions, and each pay grade of the classified pay matrix shall be extended upward by two steps.

(5) Effective with the first payroll period chargeable to the fiscal year ending June 30, 2025, an executive branch benefits-eligible employee whose class/job title is not listed in such market survey summary and is in the unclassified service shall receive a salary increase of 5.0%.

(6) Effective with the first payroll period chargeable to the fiscal year ending June 30, 2025, all legislative branch state agencies shall receive a sum equivalent to the total of 5.0%, rounded to the nearest penny, of the salaries of all benefits-eligible unclassified employees in such agency, to be distributed as a merit pool.

(7) Effective with the first payroll period chargeable to the fiscal year ending June 30, 2025, the judicial branch shall receive a sum equivalent to the total of 5.0%, rounded to the nearest penny, of the salaries of all benefits-eligible non-judge judicial branch employees in such agency, to be distributed as a merit pool.

(8) Effective with the first payroll period chargeable to the fiscal year ending June 30, 2025, the state board of regents and the universities shall receive a sum equivalent to the total of 2.5%, rounded to the nearest penny, of the salaries of all benefits-eligible employees in such agency, to be distributed as a merit pool.

(h) (1) Notwithstanding the provisions of K.S.A. 46-137a and 46-137b, and amendments thereto, or any other statute, the provisions of subsection (g) shall not apply to the compensation or bi-weekly allowance paid to each member of the legislature.

(2) Notwithstanding the provisions of K.S.A. 75-3111a, and amendments thereto, or any other statute, the provisions of subsection (g) shall not apply to state officers elected on a statewide basis.

(3) Notwithstanding the provisions of K.S.A. 75-3120l, and amendments thereto, or

any other statute, the provisions of subsection (g) shall not apply to justices of the supreme court, judges of the court of appeals, district court judges and district magistrate judges.

(4) The provisions of subsection (g) shall not apply to:

(A) Teachers and licensed personnel at the Kansas state school for the deaf or the Kansas state school for the blind.

(B) Any other employees on a formal, written career progression plan implemented by executive directive.

(i) After implementation of subsections (g) and (h), the governor is hereby authorized and directed to modify the pay plan for fiscal year 2025 in accordance with this subsection and to adopt such pay plan so modified.

(j) Pursuant to the provisions of K.S.A. 75-2938(f), and amendments thereto, during the fiscal year ending June 30, 2025, the director of personnel services, in consultation with the director of the Kansas bureau of investigation and the superintendent of the Kansas highway patrol, shall modify the Kansas civil service basic pay plan to eliminate the bottom five steps and add five steps to the top of such pay plan for employees assigned to a trooper or officer classification, including the capitol police, of the Kansas highway patrol and Kansas bureau of investigation commissioned officers and forensic scientists.

(k) During the fiscal year ending June 30, 2025: (1) The secretary of administration, in consultation with the director of personnel services, shall conduct a comprehensive study of market pay and benefits of job classifications in both the public and private sectors; and (2) the state board of regents shall conduct a comprehensive study of market pay and benefits of professors and employees at both the public and private postsecondary educational institutions: *Provided*, That on or before January 13, 2025, such studies shall be submitted to the house of representatives committee on appropriations and the senate committee on ways and means.

Sec. 146.

STATE FINANCE COUNCIL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Regents institutions increase.....\$35,727,371

Provided, That all moneys in the regents institutions increase account shall be used for the purpose of providing each regents institution an amount equal to 5% of each account of the state general fund appropriated for fiscal year 2025 for salaries, contractual services or commodities for each such regents institution.

(b) Except as provided further, each chief executive officer of a regents institution shall certify to the members of the state finance council that such regents institution has eliminated:

(1) Asking for statements of commitment to or requiring examples of past, current or future experience with diversity, equity and inclusion in:

- (A) The application and hiring process for any employee or volunteer position;
- (B) the admissions process;
- (C) the tenure review process;
- (D) the annual review process;
- (E) the promotion process; and
- (F) research proposals; and

- (2) training requirements in diversity, equity and inclusion for any:
 - (A) Employee or volunteer position;
 - (B) student;
 - (C) tenure review;
 - (D) annual review;
 - (E) promotion; and
 - (F) research proposal.

(c) Upon receipt of such certification from any such chief executive officer, the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, is hereby authorized to approve the expenditure of moneys from the regents institutions increase account to provide each regents institution an amount equal to 5% of each account of state general fund for fiscal year 2025 for salaries, contractual services or commodities for each such regents institution, except that such expenditure shall be approved by the governor and six legislative members of the state finance council and that such approval also may be given while the legislature is in session.

(d) If 2024 Substitute for House Bill No. 2460, House Bill No. 2105 or any other legislation that is substantially similar to the provisions of such House Bills is passed by the legislature during the 2024 regular session and enacted into law, then on and after the effective date of such legislation during fiscal year 2025, the state finance council may meet to approve the expenditures of moneys from such account without requiring the certification from the chief executive officers of each regents institution.

(e) For the purposes of this section, "regents institution" means Fort Hays state university, Kansas state university, Kansas state university extension systems and agriculture research programs, Kansas state university veterinary medical center, Emporia state university, Pittsburg state university, the university of Kansas, the university of Kansas medical center and Wichita state university.

Sec. 147.

STATE FINANCE COUNCIL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Regents institutions aid.....\$21,784,260

Provided, That all expenditures from the regents institutions aid account shall be for the purpose of providing each regents institution an amount equal to each student aid for financial need account for a regents institution and the Washburn university student aid for financial need account of the state general fund appropriated for the state board of regents for fiscal year 2024 as authorized by chapter 82 of the 2023 Session Laws of Kansas.

(b) During fiscal year 2025, the chief executive officer of the state board of regents shall certify to the members of the state finance council that the state board of regents has adopted a policy for expenditures of the comprehensive grant program, including expenditures of the moneys appropriated in section 116(a) of chapter 82 of the 2023 Session Laws of Kansas, in a manner that distributes 50% of such comprehensive grant program moneys to state educational institutions as defined in K.S.A. 76-711, and amendments thereto, and Washburn university and 50% to not-for-profit independent institutions of higher education as defined in K.S.A. 74-32,120, and amendments

thereto.

(c) Upon receipt of such certification from such chief executive officer, the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, is hereby authorized to approve the expenditure of moneys from the regents institutions aid account to provide each regents institution an amount equal to each student aid for financial need account for such regents institution and the Washburn university student aid for financial need account of the state general fund appropriated for the state board of regents for fiscal year 2024 as authorized by chapter 82 of the 2023 Session Laws of Kansas, except that such expenditure shall be approved by the governor and six legislative members of the state finance council and that such approval also may be given while the legislature is in session.

(d) For the purposes of this section, "regents institution" means Fort Hays state university, Kansas state university, Emporia state university, Pittsburg state university, the university of Kansas, the university of Kansas medical center and Wichita state university.

Sec. 148. During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the department of administration from moneys appropriated from the state general fund or any special revenue fund or funds for the department of administration for fiscal year 2025 by this or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the department of administration from the state general fund or from any special revenue fund or funds for fiscal year 2025, for and on behalf of the Kansas department for aging and disability services, to convey, without consideration, all of the rights, title and interest in approximately 15 acres of real estate described in section 145(a) of chapter 82 of the 2023 Session Laws of Kansas, and any improvements thereon, to the Kansas commission on veterans affairs office subject to the provisions, including all contingencies and limitations, of section 145 of chapter 82 of the 2023 Session Laws of Kansas: *Provided, however*; That conveyance of the real property authorized by this section shall not occur in the event the United States department of veterans affairs does not provide funding through its construction grant program for fiscal year 2024 or 2025.

Sec. 149. (a) During the fiscal years ending June 30, 2024, and June 30, 2025, in addition to the other purposes for which expenditures may be made by the state board of regents from moneys appropriated from the state general fund or any special revenue fund or funds for the state board of regents for fiscal year 2024 or 2025 by chapter 82 or 97 of the 2023 Session Laws of Kansas, this act or any other appropriation act of the 2024 regular session of the legislature, expenditures shall be made by the state board of regents from the state general fund or from any special revenue fund or funds for fiscal year 2024 or 2025, for and on behalf of Kansas state university, to sell and convey all of the rights, title and interest subject to all easements and appurtenances in the following described real estate located in the city of Manhattan, Riley county, Kansas:

FRATERNITY KNOLL ADDITION, S12, T10, R07E, Lot 3, ACRES 1.3, (1930 College Heights Road, Manhattan, Riley County, Kansas also known as Parcel ID# 081-211-12-0-40-20-003.00.0) in Riley County, Kansas.

Commencing at a point on the southeast corner of Lot 3 Fraternity Knoll Addition, S12, T10, R07E, 222.44 feet West, thence North 263.31feet, thence East 222.48 feet,

thence South 263.37 feet to the place of beginning.

(b) Conveyance of such rights, title and interest in such real estate shall be executed in the name of the state board of regents by its chairperson and executive officer. All proceeds from the sale and conveyance thereof shall be deposited in the housing system repair, equipment and improvement fund (367-00-5641-4740) of Kansas state university.

(c) No conveyance of real estate authorized by this section shall be made or accepted by the state board of regents until the deeds, titles and conveyances have been reviewed and approved by the attorney general. In the event that the state board of regents determines that the legal description of the real estate described in this section is incorrect, the state board of regents may convey the property utilizing the correct legal description, but the deed conveying the property shall be subject to the approval of the attorney general. The conveyance authorized by this section shall not be subject to the provisions of K.S.A. 75-3043a or 75-6609, and amendments thereto.

Sec. 150. (a) During the fiscal years ending June 30, 2025, and June 30, 2026, notwithstanding the provisions of any statute to the contrary, no state agency named in this or any other appropriation act of the 2024 or 2025 regular session of the legislature shall expend any moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal years 2025 and 2026 as authorized by this or any other appropriation act of the 2024 or 2025 regular session of the legislature, through grants, direct funds or any other state program providing resources to any federally qualified health center unless the recipient certifies that such recipient will not utilize sensitive patient information for any non-medical purpose not related to the recipient organization's directly provided medical, mental, behavioral health or transit services, or for billing.

(b) For the purposes of this section:

(1) "Federally qualified health center" means the same as defined in K.S.A. 65-1669, and amendments thereto;

(2) "sensitive patient information" means name, date of birth, address, social security number, phone number, email address or any other personally identifiable information collected in the process of serving patients; and

(3) "non-medical purpose" includes, but is not limited to, lobbying, express advocacy or communications for the purposes of effecting election turnout.

Sec. 151. (a) On July 1, 2024, in addition to the provisions of section 64 of chapter 97 of the 2023 Session Laws of Kansas, the provisions of section 144(c), (d) and (e) of chapter 82 of the 2023 Session Laws of Kansas are hereby declared to be null and void and shall have no force and effect.

Sec. 152.

DEPARTMENT OF ADMINISTRATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, for the capital improvement project or projects specified, the following:

Debt service

refunding – 2016H (173-00-1000-0464).....\$19,985,062

Provided, That during the fiscal year ending June 30, 2025, expenditures shall be made from the debt service refunding – 2016H account by the above agency, in consultation with the Kansas development finance authority, solely for the purpose of

paying the costs, including transaction costs, of prepaying, redeeming, defeasing or purchasing, on the open market or through a tender offer or other transaction, all of the outstanding maturities of the Kansas development finance authority refunding revenue bonds (state of Kansas projects), series 2016H: *Provided further*, That all such transactions shall be on the terms of and pursuant to all necessary and appropriate agreements by, between or among the above agency, the Kansas development finance authority and such other agencies or parties as deemed necessary by the above agency or the Kansas development finance authority to complete such transactions: *And provided further*, That any 2016H bonds that are purchased on the open market or through a tender offer or other transaction shall promptly be retired: *And provided further*, That the director of the budget, in consultation with the Kansas development finance authority, shall determine any amount required to be paid for arbitrage rebate and yield restriction liability related to such transaction on all of the outstanding maturities of the Kansas development finance authority refunding revenue bonds (state of Kansas projects), series 2016H: *And provided further*, That the director of the budget shall certify the amount of such arbitrage rebate and yield restriction liability to the director of accounts and reports and upon receipt of such certification, or as soon thereafter as moneys are available, the director of accounts and reports shall immediately transfer such certified amount from the state general fund to the 2016H state of Kansas projects rebate account (176-7261- 7259) of the Kansas development finance authority: *And provided further*, That at the same time as the director of the budget transmits certification to the director of accounts and reports, the director of the budget shall transmit a copy of such certification to the director of legislative research: *Provided, however*, That if any other legislation that appropriates moneys for the debt service refunding transaction of series 2016H bonds is passed by the legislature during the 2024 regular session and enacted into law, then on the effective date of such legislation, the \$19,985,062 appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, by this subsection in the debt service refunding – 2016H account is hereby lapsed.

Debt service

refunding – 2020S (173-00-1000-8564).....	\$4,673,600
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Provided, That during the fiscal year ending June 30, 2025, expenditures shall be made from the debt service refunding – 2020S account by the above agency, in consultation with the Kansas development finance authority, solely for the purpose of paying the costs, including transaction costs, of prepaying, redeeming, defeasing or purchasing, on the open market or through a tender offer or other transaction, all of the outstanding maturities of the Kansas development finance authority taxable refunding revenue bonds (state of Kansas projects), series 2020S: *Provided further*, That all such transactions shall be on the terms of and pursuant to all necessary and appropriate agreements by, between or among the above agency, the Kansas development finance authority and such other agencies or parties as deemed necessary by the above agency or the Kansas development finance authority to complete such transactions: *And provided further*, That any 2020S bonds that are purchased on the open market or through a tender offer or other transaction shall promptly be retired: *Provided, however*, That no expenditures shall be made from this fund for the debt service refunding transaction of series 2020S bonds until such transaction is approved by the state finance council acting on this matter, which is hereby characterized as a matter of legislative

delegation and subject to the guidelines prescribed in K.S.A. 75-3711(c), and amendments thereto, except that such approval also may be given while the legislature is in session: *And provided however*, That if any other legislation that appropriates moneys for the debt service refunding transaction of series 2020S bonds is passed by the legislature during the 2024 regular session and enacted into law, then on the effective date of such legislation, the \$4,673,600 appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, by this subsection in the debt service refunding – 2020S account is hereby lapsed.

Sec. 153.

DEPARTMENT OF ADMINISTRATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

Rehabilitation and repair for state facilities (173-00-1000-8500).....\$5,000,000

Provided, That any unencumbered balance in the rehabilitation and repair for state facilities account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Debt service refunding – 2019F/G (173-00-1000-0465).....\$6,570,820

Debt service refunding – 2020R (173-00-1000-8563).....\$8,234,075

Debt service refunding – 2021P (173-00-1000-8562).....\$3,424,500

Debt service refunding – 2020S (173-00-1000-8564).....\$778,000

Provided, That during the fiscal year ending June 30, 2025, expenditures shall be made from the debt service refunding – 2020S account by the above agency, in consultation with the Kansas development finance authority, solely for the purpose of paying the costs, including transaction costs, of prepaying, redeeming, defeasing or purchasing, on the open market or through a tender offer or other transaction, some or all of the outstanding maturities of the Kansas development finance authority taxable refunding revenue bonds (state of Kansas projects), series 2020S: *Provided further*, That all such transactions shall be on the terms of and pursuant to all necessary and appropriate agreements by, between or among the above agency, the Kansas development finance authority and such other agencies or parties as deemed necessary by the above agency or the Kansas development finance authority to complete such transactions: *And provided further*, That any 2020S bonds that are purchased on the open market or through a tender offer or other transaction shall promptly be retired.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Veterans memorial fund (173-00-7253-7250).....No limit

State facilities gift fund (173-00-7263-7290).....No limit

Master lease program fund (173-00-8732).....No limit

State buildings

depreciation fund (173-00-6149-4500).....	No limit
Executive mansion gifts fund (173-00-7257-7270).....	No limit
Topeka state hospital cemetery memorial gift fund (173-00-7337-7240).....	No limit
Capitol area plaza authority planning fund (173-00-7121-7035).....	No limit

Provided, That the secretary of administration may accept gifts, donations and grants of money, including payments from local units of city and county government, for the development of a new master plan for the capitol plaza and the state zoning area described in K.S.A. 75-3619, and amendments thereto: *Provided further*, That all such gifts, donations and grants shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, to the credit of the capitol area plaza authority planning fund.

Statehouse debt service – state highway fund (173-00-2861-2861).....	No limit
Debt service refunding – 2019F/G – state highway fund (173-00-2823-2823).....	No limit
Debt service refunding – 2020R – state highway fund (173-00-2865-2865).....	No limit
Debt service refunding – 2020S – state highway fund (173-00-2866-2866).....	No limit
Printing plant improvement fund.....	No limit

(c) In addition to the other purposes for which expenditures may be made by the above agency from the building and ground fund (173-00-2028) for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the building and ground fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Parking improvements
and repair (173-00-2028-2085).....No limit

(d) In addition to the other purposes for which expenditures may be made by the above agency from the state buildings depreciation fund (173-00-6149) for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the state buildings depreciation fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

State of Kansas facilities projects –
debt service (173-00-6149-4520).....No limit

Provided, That all expenditures from each such capital improvement account shall be in addition to any expenditure limitations imposed on the state buildings depreciation fund for fiscal year 2025.

(e) In addition to the other purposes for which expenditures may be made by the above agency from the state buildings operating fund (173-00-6148) for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the state buildings operating fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Eisenhower building purchase and renovation –
debt service (173-00-6148-4610).....No limit

(f) In addition to the other purposes for which expenditures may be made by the above agency from the building and ground fund (173-00-2028), the state buildings depreciation fund (173-00-6149), and the state buildings operating fund (173-00-6148) for fiscal year 2025, expenditures may be made by the above agency from each such special revenue fund for fiscal year 2025 from the unencumbered balance as of June 30, 2024, in each existing capital improvement account of each such special revenue fund: *Provided*, That expenditures from the unencumbered balance of any such existing capital improvement account shall not exceed the amount of the unencumbered balance in such account on June 30, 2024: *Provided further*, That all expenditures from the unencumbered balance of any such account shall be in addition to any expenditure limitation imposed on each such special revenue fund for fiscal year 2025 and shall be in addition to any other expenditure limitation imposed on any such account of each such special revenue fund for fiscal year 2025.

Sec. 154.

DEPARTMENT OF COMMERCE

(a) In addition to the other purposes for which expenditures may be made by the above agency from the reimbursement and recovery fund (300-00-2275) for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the reimbursement and recovery fund during the fiscal year 2025, for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Rehabilitation and repair (300-00-2275).....No limit

(b) In addition to the other purposes for which expenditures may be made by the above agency from the Wagner Peyser employment services – federal fund (300-00-3275) for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the Wagner Peyser employment services – federal fund during the fiscal year 2025, for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Rehabilitation and repair (300-00-3275).....No limit

Sec. 155.

KANSAS DEPARTMENT FOR
AGING AND DISABILITY SERVICES

(a) There is appropriated for the above agency from the state institutions building fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

Rehabilitation and repair projects (039-00-8100-8240).....\$8,827,350

Provided, That the secretary for aging and disability services is hereby authorized to transfer moneys during fiscal year 2025 from the rehabilitation and repair projects account to a rehabilitation and repair account for any institution, as defined by K.S.A. 76-12a01, and amendments thereto, for projects approved by the secretary for aging and disability services: *Provided further*, That expenditures also may be made from this account during fiscal year 2025 for the purposes of rehabilitation and repair for facilities of the Kansas department for aging and disability services other than any institution, as defined by K.S.A. 76-12a01, and amendments thereto.

Razing of buildings (039-00-8100-8250).....\$3,150,200

Provided, That any unencumbered balance in the razing of buildings account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Biddle courtyard (494-00-8100-8200).....\$492,886

Provided, That any unencumbered balance in the biddle courtyard account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Larned state hospital – city of Larned

wastewater treatment (410-00-8100-8300).....\$129,620

Provided, That, notwithstanding the provisions of K.S.A. 76-6b05, and amendments thereto, expenditures may be made by the above agency from the Larned state hospital – city of Larned wastewater treatment account of the state institutions building fund for payment of Larned state hospital's portion of the city of Larned's wastewater treatment system.

Sec. 156.

DEPARTMENT OF LABOR

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

Capital improvements (296-00-1000-8010).....\$696,000

Provided, That any unencumbered balance in the capital improvements account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Employment security administration property

sale fund (296-00-3336-3110).....No limit

Provided, That the secretary of labor is hereby authorized to make expenditures from the employment security administration property sale fund during fiscal year 2025 for the unemployment insurance program: *Provided, however*, That no expenditures shall be made from this fund for the proposed purchase or other acquisition of additional real estate to provide space for the unemployment insurance program of the department of labor until such proposed purchase or other acquisition, including the preliminary plans and program statement for any capital improvement project that is proposed to be initiated and completed by or for the department of labor have been reviewed by the joint committee on state building construction.

(c) In addition to the other purposes for which expenditures may be made by the department of labor from moneys appropriated from any special revenue fund or funds for fiscal year 2025 as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures may be made by the department of labor for fiscal year 2025 from the moneys appropriated from any special revenue fund for the expenses of the sale, exchange or other disposition conveying title for any portion or all of the real estate of the department of labor: *Provided*, That such expenditures may be made and such sale, exchange or other disposition conveying title for any portion or all of the real estate of the department of labor may be executed or otherwise effectuated only upon specific authorization by the state finance council acting on this matter, which is hereby characterized as a matter of legislative delegation and subject to the

guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto, and acting after receiving the recommendations of the joint committee on state building construction: *Provided, however;* That no such sale, exchange or other disposition conveying title for any portion of the real estate of the department of labor shall be executed until the proposed sale, exchange or other disposition conveying title for such real estate has been reviewed by the joint committee on state building construction: *Provided further;* That the net proceeds from the sale of any of the real estate of the department of labor shall be deposited in the state treasury in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and shall be credited to the employment security administration property sale fund of the department of labor: *And provided further;* That expenditures from the employment security administration property sale fund shall not exceed the limitation established for fiscal year 2025 by this or other appropriation act of the 2024 regular session of the legislature except upon approval of the state finance council.

(d) In addition to the other purposes for which expenditures may be made by the above agency from the workmen's compensation fee fund (296-00-2124) for fiscal year 2025, expenditures may be made by the above agency from the workmen's compensation fee fund for fiscal year 2025 for the following capital improvement projects: Payment of rehabilitation and repair projects: *Provided,* That expenditures from the workmen's compensation fee fund (296-00-2124-2228) for fiscal year 2025 for such capital improvement purposes shall not exceed \$464,000.

Sec. 157.

KANSAS COMMISSION ON
VETERANS AFFAIRS OFFICE

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

Veterans cemetery program rehabilitation and
repair projects (694-00-1000-0904).....\$201,980
Provided, That any unencumbered balance in the veterans cemetery program rehabilitation and repair projects account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the state institutions building fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

Soldiers' home rehabilitation and
repair projects (694-00-8100-7100).....\$1,244,612
Veterans' home rehabilitation and
repair projects (694-00-8100-8250).....\$1,738,442

Any unencumbered balance in the northeast Kansas veterans' home account (694-00-8100-8290) in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Kansas soldiers home demolition
of structures (694-00-8100-8252).....\$600,000

Provided, That expenditures may be made by the above agency from this account to preserve or stabilize the junior officers quarters and Walt hall at Fort Dodge: *Provided, however;* That, during the fiscal year ending June 30, 2025, no expenditures shall be

made by the above agency from this account to demolish or prepare for demolition the junior officers quarters or Walt hall at Fort Dodge.

(c) During the fiscal year ending June 30, 2025, no moneys appropriated from the state general fund or any special revenue fund or funds for the above agency for fiscal year 2025, as authorized by this or other appropriation act of the 2024 regular session of the legislature, shall be expended by the above agency for fiscal year 2025 to demolish or prepare for demolition the junior officers quarters or Walt hall at Fort Dodge.

Sec. 158.

KANSAS STATE SCHOOL FOR THE BLIND

(a) There is appropriated for the above agency from the state institutions building fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

Rehabilitation and	
repair projects (604-00-8100-8108).....	\$482,986
Security system	
upgrade project (604-00-8100-8130).....	\$277,469
Campus boilers and	
HVAC upgrades (604-00-8100-8145).....	\$1,155,054
Hazardous materials abatement.....	\$180,000
Edlund building improvements.....	\$250,000
Johnson gym improvements.....	\$886,789
Window replacement project.....	\$255,256

Sec. 159.

KANSAS STATE SCHOOL FOR THE DEAF

(a) There is appropriated for the above agency from the state institutions building fund for the fiscal year ending June 30, 2024, for the capital improvement project or projects specified, the following:

Utility tunnel repairs.....	\$100,000
Elevator repairs.....	\$220,000

Sec. 160.

KANSAS STATE SCHOOL FOR THE DEAF

(a) There is appropriated for the above agency from the state institutions building fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

Rehabilitation and repair projects (610-00-8100-8108).....	\$545,128
Campus life safety and security (610-00-8100-8130).....	\$364,149
Campus boilers and	
HVAC upgrades (610-00-8100-8145).....	\$655,000
Electrical service upgrade (610-00-8100-8170).....	\$187,500
Dorm remodel (610-00-8100-8185).....	\$250,000
Hazardous materials abatement.....	\$180,000
ADA playground.....	\$400,000
Utility tunnel repairs.....	\$300,000
Elevator repairs.....	\$307,030
Window replacement project.....	\$260,811

Sec. 161.

STATE HISTORICAL SOCIETY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

Rehabilitation and repair projects (288-00-1000-8088).....\$375,000

Provided, That any unencumbered balance in the rehabilitation and repair projects account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Museum of history air handling units/chiller replacement (288-00-1000).....\$2,760,000

Any unencumbered balance in the Shawnee mission roofs replacement account (288-00-1000) in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) In addition to the other purposes for which expenditures may be made by the above agency from the private gifts, grants and bequests fund (288-00-7302) for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the private gifts, grants and bequests fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Rehabilitation and repair projects.....No limit

Provided, That all expenditures from each such capital improvement account shall be in addition to any expenditure limitations imposed on the private gifts, grants and bequests fund for fiscal year 2025.

(c) In addition to the other purposes for which expenditures may be made by the above agency from the historical preservation grant in aid fund (288-00-3089) for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the historical preservation grant in aid fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Rehabilitation and repair projects.....No limit

Provided, That all expenditures from each such capital improvement account shall be in addition to any expenditure limitations imposed on the historical preservation grant in aid fund for fiscal year 2025.

(d) In addition to the other purposes for which expenditures may be made by the above agency from the private gifts, grants and bequests fund, historic properties fee fund, state historical facilities fund, save America's treasures fund, historical society capital improvement fund, law enforcement memorial fund and historical preservation grant in aid fund for fiscal year 2025, expenditures may be made by the above agency from each such special revenue fund for fiscal year 2025 from the unencumbered balance as of June 30, 2024, in each existing capital improvement account of each such special revenue fund: *Provided*, That expenditures from the unencumbered balance of any such existing capital improvement account shall not exceed the amount of the unencumbered balance in such account on June 30, 2024: *Provided further*, That all expenditures from the unencumbered balance of any such account shall be in addition to any expenditure limitation imposed on each such special revenue fund for fiscal year 2025 and shall be in addition to any other expenditure limitation imposed on any such account of each such special revenue fund for fiscal year 2025.

EMPORIA STATE UNIVERSITY

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

- Memorial union project –
 - debt service 2020F (379-00-5161-5040).....No limit
- Student housing projects –
 - debt service 2017D (379-00-5169-5050).....No limit
- Twin towers housing project –
 - debt service 2017D (379-00-5120-5030).....No limit
- Parking maintenance projects (379-00-5186-5060).....No limit
- Rehabilitation and repair projects
 - (379-00-2526-2040; 379-00-2069-2010).....No limit
- Student housing projects (379-00-5650-5120;
 - 379-00-5169-5050).....No limit
- Deferred maintenance projects (379-00-2485-2485).....No limit
- Morris central renovation (379-00-2526-2040).....No limit
- Welch stadium renovation (379-00-2526-2040).....No limit
- King hall theatre (379-00-2526-2040).....No limit

(b) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the rehabilitation and repair projects, Americans with disabilities act compliance projects, state fire marshal code compliance projects, and improvements to classroom projects for institutions of higher education account of the Kansas educational building fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature: *Provided*, That this subsection shall not apply to the unencumbered balance in any account of the Kansas educational building fund of the above agency that was first appropriated for any fiscal year commencing prior to July 1, 2023.

(c) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the state universities facilities capital renewal initiative account of the state general fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature.

(d) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the demolition of buildings account of the state general fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature.

(e) Any unencumbered balance in the following accounts in excess of \$100 as of June 30, 2024, are hereby reappropriated for fiscal year 2025: State universities facilities capital renewal initiative (379-00-1000-0320) and demolition of buildings (379-00-1000-8510).

(f) In addition to the other purposes for which expenditures may be made by Emporia state university from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025, as authorized by this or other

appropriation act of the 2024 regular session of the legislature, expenditures may be made by Emporia state university from such moneys for fiscal year 2025 to provide for the issuance of bonds by the Kansas development finance authority in accordance with K.S.A. 74-8905, and amendments thereto, for a capital improvement project to upgrade all campus lighting, improve building energy efficiency, implement campus-wide water conservation and replace and upgrade HVAC systems: *Provided*, That such capital improvement project is hereby approved for Emporia state university for the purposes of K.S.A. 74-8905(b), and amendments thereto, and the authorization of the issuance of bonds by the Kansas development finance authority in accordance with such statute: *Provided further*; That Emporia state university may make expenditures from the moneys received from the issuance of any such bonds for such capital improvement project: *Provided, however*; That expenditures from the moneys received from the issuance of any such bonds for such capital improvement project shall not exceed \$10,200,000 plus all amounts required for costs of bond issuance, costs of interest on the bonds issued for such capital improvement project during the construction and renovation of such project and, for a period of not more than one year following completion of such project, credit enhancement costs and any required reserves for the payment of principal and interest on the bonds: *And provided further*; That all moneys received from the issuance of any such bonds shall be deposited and accounted for as prescribed by applicable bond covenants: *And provided further*; That debt service for any such bonds for such capital improvement project shall be financed by appropriations from any appropriate special revenue fund or funds: *And provided further*; That any such bonds and interest thereon shall be an obligation only of the Kansas development finance authority, shall not constitute a debt of the state of Kansas within the meaning of section 6 or 7 of article 11 of the constitution of the state of Kansas and shall not pledge the full faith and credit or the taxing power of the state of Kansas: *And provided further*; That Emporia state university shall make provisions for the maintenance of the such capital improvement project.

Sec. 163.

FORT HAYS STATE UNIVERSITY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

Western Kansas nursing workforce
 development facility improvements.....\$15,000,000

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Lewis field/Wiest hall renovation –
 debt service 2016B (246-00-5103-5020).....No limit
 Memorial union renovation –
 debt service 2005G (246-00-5102-5010).....No limit
 Memorial union addition –
 debt service 2020C (246-00-2510-2040).....No limit
 Memorial union project (246-00-2510-2040).....No limit
 Energy conservation –

debt service (246-00-2035-2000).....	No limit
Wiest hall replacement –	
debt service 2016B (246-00-5103-5020).....	No limit
Deferred maintenance projects (246-00-2483-2483).....	No limit
Forsyth library renovation (246-00-2035-2000).....	No limit
Rarick hall renovation (246-00-2035-2000).....	No limit
Akers energy center project (246-00-2035-2000).....	No limit
Student union rehabilitation and	
repair projects (246-00-5102-5010).....	No limit
Rehabilitation and repair projects	
(246-00-2035-2000; 246-00-2510-2040).....	No limit
Student housing rehabilitation and	
repair projects (246-00-5103-5020).....	No limit
Parking maintenance projects (246-00-5185-5050).....	No limit
Gross coliseum parking lot project	
(246-00-2035-2000; 246-00-5185-5050).....	No limit

(c) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the rehabilitation and repair projects, Americans with disabilities act compliance projects, state fire marshal code compliance projects, and improvements to classroom projects for institutions of higher education account of the Kansas educational building fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature: *Provided*, That this subsection shall not apply to the unencumbered balance in any account of the Kansas educational building fund of the above agency that was first appropriated for any fiscal year commencing prior to July 1, 2023.

(d) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the state universities facilities capital renewal initiative account of the state general fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature.

(e) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the demolition of building account of the state general fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature.

(f) Any unencumbered balance in the following accounts in excess of \$100 as of June 30, 2024, are hereby reappropriated for fiscal year 2025: State universities facilities capital renewal initiative (246-00-1000-0320) and demolition of buildings (246-00-1000-8510).

Sec. 164.

KANSAS STATE UNIVERSITY

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Energy conservation projects –

debt service 2021A, 2012F/H, 2017B (367-00-2062-2000; 367-00-5163-4500).....	No limit
Research initiative debt service 2021A (367-00-2901-2106).....	No limit
Chiller plant project – debt service 2015B (367-00-2062-2000).....	No limit
Recreation complex project – debt service 2021A, 2010G1/2 (367-00-2520-2080).....	No limit
Student union renovation project – debt service 2016A (367-00-2520-2080).....	No limit
Electrical upgrade project – debt service 2017E (367-00-2520-2080; 367-00-2484-2484).....	No limit
Salina student life center project – debt service 2008D (367-00-5111-5120).....	No limit
Childcare development center project – debt service 2019C (367-00-5125-5101).....	No limit
Jardine housing project – debt service 2022D/ 2014D/2015B/2011G-1 (367-00-5163-4500).....	No limit
Wefald dining and residence hall project – debt service 2022D/2014D-2 (367-00-5163-4500).....	No limit
Union parking – debt service 2016A (367-00-5181-4630).....	No limit
Seaton hall renovation – debt service 2016A (367-00-2520-2080).....	No limit
Chemical landfill – debt service refunding 2011G-2 (367-00-2901-2160).....	No limit
Derby dining center project – debt service 2019C (367-00-5163-4500).....	No limit
K-state Salina residence hall – debt service 2022A (367-00-5117-4430).....	No limit
Debt service refunding 2022D (367-00-5163-4500).....	No limit
Capital lease – debt service (367-00-2062-2000; 367-00-520-2080; 367-00-5117-4430).....	No limit
Rehabilitation and repair projects (367-00-2062-2000; 367-00-2062-2080; 367-00-2520-2080; 367-00-2901-2160).....	No limit
Deferred maintenance projects (367-00-2484-2484).....	No limit
Parking maintenance projects (367-00-5181-4638).....	No limit
Student housing projects (367-00-5163-4500; 367-00-5117-4430).....	No limit
Engineering hall renovation project (367-00-2062-2000).....	No limit
Building retro-commissioning project (367-00-2901-2160).....	No limit

(b) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the rehabilitation and repair projects, Americans with disabilities act

compliance projects, state fire marshal code compliance projects, and improvements to classroom projects for institutions of higher education account of the Kansas educational building fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature: *Provided*, That this subsection shall not apply to the unencumbered balance in any account of the Kansas educational building fund of the above agency that was first appropriated for any fiscal year commencing prior to July 1, 2023.

(c) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the state universities facilities capital renewal initiative account of the state general fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature.

(d) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the demolition of building account of the state general fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature.

(e) Any unencumbered balance in the following accounts in excess of \$100 as of June 30, 2024, are hereby reappropriated for fiscal year 2025: State universities facilities capital renewal initiative (367-00-1000-0320) and demolition of buildings (367-00-1000-8510).

(f) In addition to the other purposes for which expenditures may be made by Kansas state university from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025, as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures may be made by Kansas state university from such moneys for fiscal year 2025 to provide for the issuance of bonds by the Kansas development finance authority in accordance with K.S.A. 74-8905, and amendments thereto, for a capital improvement project to construct, renovate, develop and equip the Strong complex residence halls at Kansas state university: *Provided*, That such capital improvement project is hereby approved for Kansas state university for the purposes of K.S.A. 74-8905(b), and amendments thereto, and the authorization of the issuance of bonds by the Kansas development finance authority in accordance with such statute: *Provided further*, That Kansas state university may make expenditures from the moneys received from the issuance of any such bonds for such capital improvement project: *Provided, however*, That expenditures from the moneys received from the issuance of any such bonds for such capital improvement project shall not exceed \$25,000,000 plus all amounts required for costs of bond issuance, costs of interest on the bonds issued for such capital improvement project during the construction and renovation of such project and, for a period of not more than one year following completion of such project, credit enhancement costs and any required reserves for the payment of principal and interest on the bonds: *And provided further*, That all moneys received from the issuance of any such bonds shall be deposited and accounted for as prescribed by applicable bond covenants: *And provided further*, That debt service for any such bonds for such capital improvement project shall be financed by appropriations from any appropriate special revenue fund or funds: *And provided further*, That any such bonds and interest thereon shall be an obligation only of

the Kansas development finance authority, shall not constitute a debt of the state of Kansas within the meaning of section 6 or 7 of article 11 of the constitution of the state of Kansas and shall not pledge the full faith and credit or the taxing power of the state of Kansas: *And provided further*; That Kansas state university shall make provisions for the maintenance of the Strong complex residence halls.

(g) In addition to the other purposes for which expenditures may be made by Kansas state university from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025, as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures may be made by Kansas state university from such moneys for fiscal year 2025 to provide for the issuance of bonds by the Kansas development finance authority in accordance with K.S.A. 74-8905, and amendments thereto, for a capital improvement project to construct, renovate, develop and equip the pure imagination facility (Kansas advanced immersive research for emerging systems center) on the Salina campus of Kansas state university: *Provided*, That such capital improvement project is hereby approved for Kansas state university for the purposes of K.S.A. 74-8905(b), and amendments thereto, and the authorization of the issuance of bonds by the Kansas development finance authority in accordance with such statute: *Provided further*; That Kansas state university may make expenditures from the moneys received from the issuance of any such bonds for such capital improvement project: *Provided, however*; That expenditures from the moneys received from the issuance of any such bonds for such capital improvement project shall not exceed \$45,000,000 plus all amounts required for costs of bond issuance, costs of interest on the bonds issued for such capital improvement project during the construction and renovation of such project and, for a period of not more than one year following completion of such project, credit enhancement costs and any required reserves for the payment of principal and interest on the bonds: *And provided further*; That all moneys received from the issuance of any such bonds shall be deposited and accounted for as prescribed by applicable bond covenants: *And provided further*; That debt service for any such bonds for such capital improvement project shall be financed by appropriations from the state general fund: *And provided further*; That any such bonds and interest thereon shall be an obligation only of the Kansas development finance authority, shall not constitute a debt of the state of Kansas within the meaning of section 6 or 7 of article 11 of the constitution of the state of Kansas and shall not pledge the full faith and credit or the taxing power of the state of Kansas: *And provided further*; That Kansas state university shall make provisions for the maintenance of the pure imagination facility (K-AIRES center): *And provided further*; That, notwithstanding the provisions of K.S.A. 75-3739 through 75-3744, and amendments thereto, or any other statute to the contrary, all procurement approvals by the department of commerce concerning such pure imagination facility during fiscal year 2024 shall be deemed to be approvals by Kansas state university and shall not require any resubmission or rebidding.

Sec. 165.

KANSAS STATE UNIVERSITY EXTENSION SYSTEMS
AND AGRICULTURE RESEARCH PROGRAMS

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall

not exceed the following:

- Capital lease – debt service
(369-00-2697-1100; 369-00-2921-1200).....No limit
 - Rehabilitation and repair
projects (369-00-2697-1100).....No limit
- Sec. 166.

KANSAS STATE UNIVERSITY
VETERINARY MEDICAL CENTER

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

- Capital lease – debt service (368-00-5160-5300).....No limit
 - Rehabilitation and repair projects
(368-00-2129-5500; 368-00-5160-5300;
368-00-2590-5530).....No limit
 - AHU replacement project (368-00-2590-5530).....No limit
 - Mosier lab renovation (368-00-2590-5530).....No limit
- Sec. 167.

PITTSBURG STATE UNIVERSITY

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

- American center for reading facility.....\$2,000,000

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

- Building renovations – debt service 2014A1, 2022E
(385-00-2833-2831; 385-00-5106-5105).....No limit
- Overman student center –
debt service 2014A2 (385-00-2820-2820).....No limit
- Energy conservation projects –
debt service 2011D/D3, 2015M, 2014A-1
(385-00-5165-5050; 385-00-2070-2010;
385-00-5646-5160).....No limit
- Student housing projects – debt service 2011D1,
2020H, 2014A1 (385-00-2833-2831;
385-00-5165-5050).....No limit
- Parking facility – debt service
2020H (385-00-5187-5060).....No limit
- Debt service refunding – 2022E
(385-00-2070-2010; 385-00-5106-5105).....No limit
- Deferred maintenance projects (385-00-2486-2486).....No limit
- Overman student
center project (385-00-2820-2820).....No limit
- Rehabilitation and repair projects

(385-00-2833-2831; 385-00-2070-2010;
 385-00-2529-2040).....No limit
 Student housing maintenance projects (385-00-5646-5160).....No limit
 Parking maintenance projects (385-00-5187-5060).....No limit

(c) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the rehabilitation and repair projects, Americans with disabilities act compliance projects, state fire marshal code compliance projects, and improvements to classroom projects for institutions of higher education account of the Kansas educational building fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature: *Provided*, That this subsection shall not apply to the unencumbered balance in any account of the Kansas educational building fund of the above agency that was first appropriated for any fiscal year commencing prior to July 1, 2023.

(d) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the state universities facilities capital renewal initiative account of the state general fund of the above agency of moneys transferred to such account by the state board of regents by the provisions of this or other appropriation act of the 2024 regular session of the legislature.

(e) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the demolition of building account of the state general fund of the above agency of moneys transferred to such account by the state board of regents by the provisions of this or other appropriation act of the 2024 regular session of the legislature.

(f) Any unencumbered balance in the following accounts in excess of \$100 as of June 30, 2024, are hereby reappropriated for fiscal year 2025: State universities facilities capital renewal initiative (385-00-1000-0320) and demolition of buildings (385-00-1000-8510).

Sec. 168.

UNIVERSITY OF KANSAS

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Student housing projects –
 debt service 2014C, 2017A,
 2020B, 2021D (682-00-5142-5050).....No limit
 Engineering facility – debt service 2021D
 (682-00-2153-2153; 682-00-2545-2080).....No limit
 Student recreation center –
 debt service 2017A (682-00-2864-2860).....No limit
 Parking facilities – debt service
 2014C, 2017A (682-00-5175-5070).....No limit
 McCollum hall parking facility – debt
 service 2014C (682-00-5175-5070).....No limit
 Energy conservation projects – debt service
 2020B (682-00-2107-2000;

682-00-2545-2080).....	No limit
Energy conservation projects – debt service (682-00-2545-2080).....	No limit
Earth, energy and environment center – debt service 2017A (682-00-2545-2080).....	No limit
Parking maintenance projects (682-00-5175-5070).....	No limit
Student housing maintenance projects (682-00-5621-5110; 682-00-5142-5050; 682-00-2545-2080; 682-00-2905-2160).....	No limit
Rehabilitation and repair projects (682-00-2107-2000; 682-00-2545-2080).....	No limit
Kansas law enforcement training center projects (682-00-2133-2020).....	No limit
Rehabilitation and repair projects (682-00-2545-2080).....	No limit
Deferred maintenance projects (682-00-2487-2487).....	No limit
Student health facility rehabilitation and repair projects (682-00-5640-5120).....	No limit
Student recreation center rehabilitation and repair (682-00-2864-2860).....	No limit
Law enforcement training center capital improvement ARPA fund (682-00-3756).....	No limit

(b) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the rehabilitation and repair projects, Americans with disabilities act compliance projects, state fire marshal code compliance projects, and improvements to classroom projects for institutions of higher education account of the Kansas educational building fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature: *Provided*, That this subsection shall not apply to the unencumbered balance in any account of the Kansas educational building fund of the above agency that was first appropriated for any fiscal year commencing prior to July 1, 2023.

(c) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the state universities facilities capital renewal initiative account of the state general fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature.

(d) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the demolition of building account of the state general fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature.

(e) Any unencumbered balance in the following accounts in excess of \$100 as of June 30, 2024, are hereby reappropriated for fiscal year 2025: State universities facilities capital renewal initiative (682-00-1000-0420) and demolition of buildings (682-00-1000-8510).

(f) On July 1, 2024, or as soon thereafter as moneys are available, the director of

accounts and reports shall transfer \$20,000,000 from the American rescue plan state relief fund (422-00-3756-3502) of the legislative coordinating council, formerly designated as the legislature employment security fund of the legislative coordinating council, to the law enforcement training center capital improvement ARPA fund (682-00-3756).

Sec. 169.

UNIVERSITY OF KANSAS MEDICAL CENTER

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

- Health education building –
 - debt service 2017A (683-00-2108-2500).....No limit
- Energy conservation –
 - debt service 2020B (683-00-2108-2500).....No limit
- Hemenway research initiative – debt service
 - 2020B (683-00-2907-2800; 683-00-2108).....No limit
- KUMC research institute – debt service
 - 2020B (683-00-2907-2800; 683-00-2108).....No limit
- Parking garage 3 –
 - debt service 2014C (683-00-5176-5550).....No limit
- Parking garage 4 – debt service
 - 2020B (683-00-5176-5550).....No limit
- Parking garage 5 –
 - debt service 2016C (683-00-5176-5550).....No limit
- Deferred maintenance projects (683-00-2488-2488).....No limit
- Rehabilitation and repair projects
 - (683-00-2108-2500; 683-00-2394-2390;
 - 683-00-2551-2600; 683-00-2907-2800;
 - 683-00-2915-2915).....No limit
- Parking maintenance projects (683-00-5176-5550).....No limit

(b) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the rehabilitation and repair projects, Americans with disabilities act compliance projects, state fire marshal code compliance projects, and improvements to classroom projects for institutions of higher education account of the Kansas educational building fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature: *Provided*, That this subsection shall not apply to the unencumbered balance in any account of the Kansas educational building fund of the above agency that was first appropriated for any fiscal year commencing prior to July 1, 2023.

(c) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the state universities facilities capital renewal initiative account of the state general fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature.

(d) During the fiscal year ending June 30, 2025, the above agency may make

expenditures from the demolition of building account of the state general fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature.

(e) Any unencumbered balance in the following accounts in excess of \$100 as of June 30, 2024, are hereby reappropriated for fiscal year 2025: State universities facilities capital renewal initiative (683-00-1000-0320) and demolition of buildings (683-00-1000-8510).

Sec. 170.

WICHITA STATE UNIVERSITY

(a) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Energy conservation –	
debt service (715-00-2112-2000).....	No limit
Rhatigan student center –	
debt service 2020P (715-00-2558-2030).....	No limit
Engineering research lab – debt	
service 2016J (715-00-2558-2030).....	No limit
Shocker residence hall –	
debt service 2021L (715-00-5100-5250).....	No limit
Parking garage – debt	
service 2016J (715-00-5148-5000).....	No limit
Fairmont towers – debt	
service 2012A2 (715-00-5620-5270).....	No limit
Woolsey hall – school of business	
debt service 2020P (715-00-2112-2000;	
715-00-2558-2030).....	No limit
Flats and suites –	
debt service 2020P (715-00-5100-5250).....	No limit
Convergence sciences 2 – debt	
service 2021L (715-00-2558).....	No limit
Honors colleges foundation –	
debt service (715-00-2112-2000).....	No limit
Deferred maintenance projects (715-00-2489-2489).....	No limit
Rehabilitation and repair projects	
(715-00-2558-2030; 715-00-2908-2080;	
715-00-2558-3000; 715-00-2112-2000).....	No limit
Parking maintenance projects (715-00-5159-5040).....	No limit
Clinton hall shocker student success center –	
debt service 2022G (715-00-2112-2000;	
715-00-2558-2030).....	No limit
Marcus welcome center	
project (715-00-2558; 715-00-2112-2000).....	No limit
Student housing projects (715-00-5100-5250).....	No limit
NIAR/engineering/industry &	

defense projects (715-00-2908-2080;
 715-00-2558-2030; 715-00-2558-3000).....No limit
 Cessna stadium demolition (715-00-2558-2030).....No limit

(b) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the rehabilitation and repair projects, Americans with disabilities act compliance projects, state fire marshal code compliance projects, and improvements to classroom projects for institutions of higher education account of the Kansas educational building fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature: *Provided*, That this subsection shall not apply to the unencumbered balance in any account of the Kansas educational building fund of the above agency that was first appropriated for any fiscal year commencing prior to July 1, 2023.

(c) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the state universities facilities capital renewal initiative account of the state general fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature.

(d) During the fiscal year ending June 30, 2025, the above agency may make expenditures from the demolition of building account of the state general fund of the above agency of moneys transferred to such account by the state board of regents by any provision of this or other appropriation act of the 2024 regular session of the legislature.

(e) Any unencumbered balance in the following accounts in excess of \$100 as of June 30, 2024, are hereby reappropriated for fiscal year 2025: State universities facilities capital renewal initiative (715-00-1000-0320) and demolition of buildings (715-00-1000-8510).

Sec. 171.

STATE BOARD OF REGENTS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

State universities facilities capital
 renewal initiative (561-00-1000-0320).....\$20,000,000

Provided, That any unencumbered balance in the state universities facilities capital renewal initiative account of the state general fund for the above agency or for any institution under the control and supervision of the state board of regents in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*, That the state board of regents is hereby authorized to transfer moneys from the state universities facilities capital renewal initiative account of the state general fund to the state universities facilities capital renewal initiative account of the state general fund of any institution under the control and supervision of the state board of regents, which is hereby created, to be expended by the institution for the state universities facilities capital renewal initiative approved by the state board of regents: *And provided further*, That the state board of regents shall transmit a copy of each such certification to the director of the budget and to the director of legislative research: *And provided further*, That any expenditures made by the board of regents or a state educational institution, as

defined in K.S.A. 76-711, and amendments thereto, from such account during fiscal year 2025 shall require a match of nonstate moneys on a \$1-for-\$1 basis, from either the state educational institution or private moneys with such match to be calculated on a project basis and not on a per fiscal year basis.

Demolition of buildings (561-00-1000-8510).....\$5,000,000

Provided, That any unencumbered balance in the demolition of buildings account of the state general fund for the above agency or for any institution under the control and supervision of the state board of regents in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025: *Provided further*; The state board of regents is hereby authorized to transfer moneys from the demolition of buildings account of the state general fund to a demolition of buildings account of the state general fund of any institution under the control and supervision of the state board of regents, which is hereby created, to be expended by the institution for demolition projects approved by the state board of regents: *And provided further*; That the state board of regents shall transmit a copy of each such certification to the director of the budget and to the director of legislative research: *And provided further*; That all expenditures from the demolition of buildings account in fiscal year 2025 shall be only for the demolition or razing of buildings on the campus of state educational institutions as defined by K.S.A. 76-711, and amendments thereto: *Provided, however*; That expenditures of \$750,000 shall be made in fiscal year 2025 for demolition of buildings at Washburn university in Topeka, Kansas.

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Kansas educational building fund (561-00-8001-8108).....No limit

Provided, That the state board of regents is hereby authorized to transfer moneys from the Kansas educational building fund to an account or accounts of the Kansas educational building fund of any institution under the control and supervision of the state board of regents to be expended by the institution for projects, including planning, new construction and razing, approved by the state board of regents: *Provided, however*; That no expenditures shall be made from any such account until the proposed projects have been reviewed by the joint committee on state building construction: *Provided further*; That the state board of regents shall certify to the director of accounts and reports each such transfer of moneys from the Kansas educational building fund: *And provided further*; That the state board of regents shall transmit a copy of each such certification to the director of the budget and to the director of legislative research.

Sec. 172.

DEPARTMENT OF CORRECTIONS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2024, for the capital improvement project or projects specified, the following:

Lansing future prison museum stabilization.....\$490,000

Provided, That all expenditures from the Lansing future prison museum stabilization account shall be for assessing and making stabilization repairs in areas of the Lansing correctional facility to be used for a future prison museum.

Lansing correctional facility career campus (521-00-1000).....\$10,000,000

Provided, That all expenditures made by the above agency from such account shall require a match of local nonstate or private moneys on a \$1-for-\$1 basis.

Sec. 173.

DEPARTMENT OF CORRECTIONS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

Lansing correctional facility
career campus (521-00-1000).....\$10,000,000

Provided, That all expenditures made by the above agency from such account shall require a match of local nonstate or private moneys on a \$1-for-\$1 basis.

Any unencumbered balance in the priority capital improvement projects account (521-00-1000-0800) in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

(b) There is appropriated for the above agency from the correctional institutions building fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

Capital improvements – rehabilitation and repair of
correctional institutions (521-00-8600-8240).....\$4,276,735

Provided, That the secretary of corrections is hereby authorized to transfer moneys during fiscal year 2025 from the capital improvements – rehabilitation and repair of correctional institutions account of the correctional institutions building fund to an account or accounts of the correctional institutions building fund of any institution or facility under the jurisdiction of the secretary of corrections to be expended during fiscal year 2025 by the institution or facility for capital improvement projects and for security improvement projects including acquisition of security equipment.

(c) There is appropriated for the above agency from the state institutions building fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

Capital improvements –
rehabilitation and repair of juvenile
correctional facilities (521-00-8100-8000).....\$685,144

Provided, That the secretary of corrections is hereby authorized to transfer moneys during fiscal year 2025 from the capital improvements – rehabilitation and repair account of the state institutions building fund to any account or accounts of the state institutions building fund of any juvenile correctional facility or institution under the general supervision and management of the secretary of corrections to be expended during fiscal year 2025 for capital improvement projects approved by the secretary: *Provided further*, That the secretary of corrections shall certify each such transfer to the director of accounts and reports and shall transmit a copy of each such certification to the director of the budget and the director of legislative research.

(d) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

Correctional facility

infrastructure project (521-00-2834).....No limit
 Correctional industries fund capital unit (522-00-6126-7301).....No limit

(e) In addition to the other purposes for which expenditures may be made by the department of corrections from moneys appropriated from the state general fund or any special revenue fund or funds for fiscal year 2025, as authorized by this or other appropriation act of the 2024 regular session of the legislature, expenditures may be made by the department of corrections from such moneys for fiscal year 2025 to provide for the issuance of bonds by the Kansas development finance authority in accordance with K.S.A. 74-8905, and amendments thereto, for a capital improvement project to construct a central medical and behavioral health support building at the Topeka correctional facility: *Provided*, That such capital improvement project is hereby approved for the department of corrections for the purposes of K.S.A. 74-8905(b), and amendments thereto, and the authorization of the issuance of bonds by the Kansas development finance authority in accordance with such statute: *Provided further*, That the department of corrections may make expenditures from the moneys received from the issuance of any such bonds for such capital improvement project: *Provided, however*, That expenditures from the moneys received from the issuance of any such bonds for such capital improvement project shall not exceed \$40,235,000 plus all amounts required for costs of bond issuance, costs of interest on the bonds issued for such capital improvement project during the construction and renovation of such project and, for a period of not more than one year following completion of such project, credit enhancement costs and any required reserves for the payment of principal and interest on the bonds: *And provided further*, That all moneys received from the issuance of any such bonds shall be deposited and accounted for as prescribed by applicable bond covenants: *And provided further*, That debt service for any such bonds for such capital improvement project shall be financed by appropriations from the state general fund: *And provided further*, That any such bonds and interest thereon shall be an obligation only of the Kansas development finance authority, shall not constitute a debt of the state of Kansas within the meaning of section 6 or 7 of article 11 of the constitution of the state of Kansas and shall not pledge the full faith and credit or the taxing power of the state of Kansas: *And provided further*, That the department of corrections shall make provisions for the maintenance of the building.

Sec. 174.

ATTORNEY GENERAL –
 KANSAS BUREAU OF INVESTIGATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

Rehabilitation and
 repair projects (083-00-1000-0100).....\$300,000
Provided, That any unencumbered balance in the rehabilitation and repair projects account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.
 Regional crime center and laboratory debt service.....\$3,050,000

(b) In addition to the other purposes for which expenditures may be made by the above agency from the moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025, as authorized by this or other

appropriation act of the 2024 regular session of the legislature, expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2025 to provide for the issuance of 20-year bonds by the Kansas development finance authority in accordance with K.S.A. 74-8905, and amendments thereto, for a capital improvement project to construct, renovate, develop and equip a regional crime center and laboratory in Pittsburg, Kansas: *Provided*, That such capital improvement project is hereby approved for the above agency for the purposes of K.S.A. 74-8905(b), and amendments thereto, and the authorization of the issuance of bonds by the Kansas development finance authority in accordance with such statute: *Provided further*; That the above agency may make expenditures from the moneys received from the issuance of any such bonds for such capital improvement project: *Provided, however*; That expenditures from the moneys received from the issuance of any such bonds for such capital improvement project shall not exceed \$40,000,000 plus all amounts required for costs of bond issuance, costs of interest on the bonds issued for such capital improvement project during the construction and renovation of such project and, for a period of not more than one year following completion of such project, credit enhancement costs and any required reserves for the payment of principal and interest on the bonds: *And provided further*; That all moneys received from the issuance of any such bonds shall be deposited and accounted for as prescribed by applicable bond covenants: *And provided further*; That debt service for any such bonds for such capital improvement project shall be financed by appropriations from the state general fund and any appropriate special revenue fund or funds: *And provided further*; That any such bonds and interest thereon shall be an obligation only of the Kansas development finance authority, shall not constitute a debt of the state of Kansas within the meaning of section 6 or 7 of article 11 of the constitution of the state of Kansas and shall not pledge the full faith and credit or the taxing power of the state of Kansas: *And provided further*; That the above agency shall make provisions for the maintenance of the regional crime center and laboratory.

Sec. 175.

KANSAS HIGHWAY PATROL

(a) In addition to the other purposes for which expenditures may be made from the highway patrol training center fund for fiscal year 2025, expenditures may be made by the above agency from the highway patrol training center fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Rehabilitation and repair – training center – Salina (280-00-2306-2004).....No limit

Provided, That all expenditures from each such capital improvement account shall be in addition to any expenditure limitations imposed on the highway patrol training center fund for fiscal year 2025.

(b) In addition to the other purposes for which expenditures may be made from the vehicle identification number fee fund (280-00-2213) for fiscal year 2025, expenditures may be made by the above agency from the vehicle identification number fee fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Training academy rehabilitation and repair (280-00-2213-2401)..... No limit

Provided, That all expenditures from each such capital improvement account shall be in addition to any expenditure limitations imposed on the vehicle identification number fee fund for fiscal year 2025.

(c) In addition to the other purposes for which expenditures may be made from the Kansas highway patrol operations fund for fiscal year 2025, expenditures may be made by the above agency from the Kansas highway patrol operations fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Scale replacement and rehabilitation and repair of buildings (280-00-2034-1115).....\$575,181

Provided, That all expenditures from each such capital improvement account shall be in addition to any expenditure limitations imposed on the Kansas highway patrol operations fund for fiscal year 2025.

(d) In addition to the other purposes for which expenditures may be made by the above agency from the Kansas highway patrol operations fund for fiscal year 2025, expenditures may be made by the above agency from each such special revenue fund for fiscal year 2025 from the unencumbered balance as of June 30, 2024, in each existing capital improvement account of each such special revenue fund: *Provided*, That expenditures from the unencumbered balance of any such existing capital improvement account shall not exceed the amount of the unencumbered balance in such account on June 30, 2024: *Provided further*, That all expenditures from the unencumbered balance of any such account shall be in addition to any expenditure limitation imposed on each such special revenue fund for fiscal year 2025 and shall be in addition to any other expenditure limitation imposed on any such account of each such special revenue fund for fiscal year 2025.

(e) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$575,181 from the state highway fund (276-00-4100-4100) of the department of transportation to the Kansas highway patrol operations fund (280-00-2034-1115). In addition to the other purposes for which expenditures may be made from the state highway fund during fiscal year 2025 and notwithstanding the provisions of K.S.A. 68-416, and amendments thereto, or any other statute, transfers and expenditures may be made from the state highway fund during fiscal year 2025 for support and maintenance of the Kansas highway patrol.

(f) In addition to the other purposes for which expenditures may be made by the above agency from the KHP federal forfeiture – federal fund (280-00-3545) for fiscal year 2025, expenditures may be made by the above agency from the following account or accounts of the KHP federal forfeiture – federal fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Training academy rehabilitation and repair (280-00-3545-3548).....No limit
Troop F storage building (280-00-3545-3545).....No limit
KHP federal forfeiture – new construction.....No limit

Provided, That all expenditures from each such capital improvement account shall be in addition to any expenditure limitations imposed on the KHP federal forfeiture – federal fund for fiscal year 2025.

ADJUTANT GENERAL

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, for the capital improvement project or projects specified, the following:

Rehabilitation and

repair projects (034-00-1000-8000).....\$3,500,000

Provided, That any unencumbered balance in the rehabilitation and repair projects account in excess of \$100 as of June 30, 2024, is hereby reappropriated for fiscal year 2025.

Any unencumbered balance in excess of \$100 as June 30, 2024, in the following accounts are hereby reappropriated for fiscal year 2025: Hays armory (034-00-1000-8040); SDB remodel (034-00-1000-8030); deferred maintenance (034-00-1000-0700).

Sec. 177.

STATE FAIR BOARD

(a) Any unencumbered balance in the following accounts of the state general fund for the above agency in excess of \$100 as of June 30, 2024, are hereby reappropriated for fiscal year 2025: Bison arena renovation (373-00-1000-8105) and state fair facilities upgrades (373-00-1000-8110).

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law shall not exceed the following:

State fair capital

improvements fund (373-00-2533-2500).....No limit

(c) On or before the 10th day of each month during the fiscal year ending June 30, 2025, the director of accounts and reports shall transfer from the state general fund to the state fair capital improvements fund interest earnings based on: (1) The average daily balance of moneys in the state fair capital improvements fund for the preceding month; and (2) the net earnings rate for the pooled money investment portfolio for the preceding month.

Sec. 178.

KANSAS DEPARTMENT OF WILDLIFE AND PARKS

(a) Any unencumbered balance in the following accounts in excess of \$100 as of June 30, 2024, are hereby reappropriated for fiscal year 2025: dam repair (710-00-1000-0700), El Dorado shower house (710-00-1000), flint hills trail system (710-00-1000), state parks operating expenditures (710-00-1900-1920).

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2025, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures shall not exceed the following:

Department access road fund (710-00-2178-2760).....No limit

Provided, That, in addition to the other purposes for which expenditures may be made by the above agency from the department access road fund, expenditures may be made from this fund for road improvement projects administered by the department of transportation in state parks and on public lands.

Bridge maintenance fund (710-00-2045-2070).....No limit

Office of the secretary building fund.....No limit

(c) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$3,400,000 from the state highway fund (276-00-4100-4100) of the department of transportation to the department access road fund (710-00-2178-2760) of the Kansas department of wildlife and parks.

(d) On July 1, 2024, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer \$200,000 from the state highway fund (276-00-4100-4100) of the department of transportation to the bridge maintenance fund (710-00-2045-2070) of the Kansas department of wildlife and parks.

(e) In addition to the other purposes for which expenditures may be made by the above agency from the state agricultural production fund for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the state agricultural production fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Agricultural land capital improvement.....No limit

Provided, That all expenditures from each such capital improvement account shall be in addition to any expenditure limitations imposed on the state agricultural production fund for fiscal year 2025.

(f) In addition to the other purposes for which expenditures may be made by the above agency from the parks fee fund for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the parks fee fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Parks rehabilitation and
repair projects (710-00-2122-2066).....\$1,260,000

Provided, That all expenditures from each such capital improvement account shall be in addition to any expenditure limitations imposed on the parks fee fund for fiscal year 2025.

(g) In addition to the other purposes for which expenditures may be made by the above agency from the boating fee fund for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the boating fee fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Coast guard boating projects (710-00-2245-2840).....\$150,000

Provided, That all expenditures from each such capital improvement account shall be in addition to any expenditure limitations imposed on the boating fee fund for fiscal year 2025.

River access (710-00-2245-2830).....\$75,000

(h) In addition to the other purposes for which expenditures may be made by the above agency from the wildlife fee fund for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the wildlife fee fund during fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Shooting range development (710-00-2300-2301).....\$300,000

Land acquisition (710-00-2300-3040).....\$400,000

Federally mandated

boating access (710-00-2300-4360).....	\$854,750
Rehabilitation and repair (710-00-2300-3262).....	\$1,290,834
Coast guard boating projects (710-00-2300-3000).....	\$150,000
State fishing lakes projects (710-00-2300-4320).....	\$625,000

Provided, That all expenditures from each such capital improvement account shall be in addition to any expenditure limitations imposed on the wildlife fee fund for fiscal year 2025.

(i) In addition to the other purposes for which expenditures may be made by the above agency from the cabin revenue fund for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the cabin revenue fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Cabin site preparation (710-00-2668-2660).....	\$700,046
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Provided, That all expenditures from each such capital improvement account shall be in addition to any expenditure limitations imposed on the cabin revenue fund for fiscal year 2025.

(j) In addition to the other purposes for which expenditures may be made by the above agency from the migratory waterfowl propagation and protection fund for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the migratory waterfowl propagation and protection fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Wetlands acquisition (710-00-2600-3330).....	\$700,046
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Provided, That all expenditures from each such capital improvement account shall be in addition to any expenditure limitations imposed on the migratory waterfowl propagation and protection fund for fiscal year 2025.

(k) In addition to the other purposes for which expenditures may be made by the above agency from the federally licensed wildlife areas fund for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the federally licensed wildlife areas fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

FLW-AG Wilson (710-00-2670-3520).....	\$50,000
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Provided, That all expenditures from each such capital improvement account shall be in addition to any expenditure limitations imposed on the federally licensed wildlife areas fund for fiscal year 2025.

(l) In addition to the other purposes for which expenditures may be made by the above agency from the boating safety and financial assistance fund for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the boating safety and financial assistance fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Coast guard boating projects (710-00-3251-3251).....	No limit
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Provided, That all expenditures from each such capital improvement account shall be in addition to any expenditure limitations imposed on the boating safety and financial assistance fund for fiscal year 2025.

(m) In addition to the other purposes for which expenditures may be made by the

above agency from the state agricultural production fund for fiscal year 2025, expenditures may be made by the above agency from the following capital improvement account or accounts of the state agricultural production fund for fiscal year 2025 for the following capital improvement project or projects, subject to the expenditure limitations prescribed therefor:

Pratt Sandhills.....\$50,000

(n) In addition to the other purposes for which expenditures may be made by the above agency from the parks fee fund, boating fee fund, boating safety and financial assistance fund, wildlife fee fund, wildlife conservation fund, cabin revenue fund, wildlife restoration fund, sport fish restoration program fund, migratory waterfowl propagation and protection fund, nongame wildlife improvement fund, plant and animal disease and pest control fund, land and water conservation fund – local, outdoor recreation acquisition, development and planning fund, recreational trails program fund, federally licensed wildlife areas fund, department of wildlife and parks gifts and donations fund, highway planning/construction fund, state wildlife grants fund, disaster grants – public assistance, nonfederal grants fund, bridge maintenance fund, state agricultural production fund, department access road fund, wildlife restoration fund, state agricultural production fund, highway planning and construction fund, American rescue plan state relief fund, navigation projects fund, other federal grants fund and recreation resource management fund for fiscal year 2025, expenditures may be made by the above agency from each such special revenue fund for fiscal year 2025 from the unencumbered balance as of June 30, 2024, in each existing capital improvement account of each such special revenue fund: *Provided*, That expenditures from the unencumbered balance of any such existing capital improvement account shall not exceed the amount of the unencumbered balance in such account on June 30, 2024: *Provided further*, That all expenditures from the unencumbered balance of any such account shall be in addition to any expenditure limitation imposed on each such special revenue fund for fiscal year 2025 and shall be in addition to any other expenditure limitation imposed on any such account of each such special revenue fund for fiscal year 2025.

Sec. 179. K.S.A. 2023 Supp. 2-223 is hereby amended to read as follows: 2-223.

(a) There is hereby established in the state treasury the state fair capital improvements fund. All expenditures of moneys in the state fair capital improvements fund shall be used for the payment of capital improvements and maintenance for the state fairgrounds and the payment of capital improvement obligations that have been financed. Capital improvement projects for the Kansas state fairgrounds are hereby approved for the purposes of K.S.A. 74-8905(b), and amendments thereto, and the authorization of the issuance of bonds by the Kansas development finance authority in accordance with that statute.

(b) Except as provided further, on each June 30, the state fair board shall certify to the director of accounts and reports an amount to be transferred from the state fair fee fund to the state fair capital improvements fund, which amount shall be not less than the amount equal to 5% of the total gross receipts during the current fiscal year from state fair activities and non-fair days activities. For the fiscal year ending June 30, ~~2023~~ 2024, notwithstanding the other provisions of this section, on March 1, ~~2023~~ 2024, or as soon thereafter as moneys are available therefor, the director of accounts and reports shall transfer from the state fair fee fund to the state fair capital improvements fund the

amount equal to the greater of \$300,000 or the amount equal to 5% of the total gross receipts during fiscal year ~~2023~~ 2024 from state fair activities and non-fair days activities through March 1, ~~2023~~ 2024, except that, subject to approval by the director of the budget prior to March 1, ~~2023~~ 2024, after reviewing the amounts credited to the state fair fee fund and the state fair capital improvements fund, cash flow considerations for the state fair fee fund, and the amount required to be credited to the state fair capital improvements fund pursuant to this subsection to pay the bonded debt service payment due on April 1, ~~2023~~ 2024, the state fair board may certify an amount on March 1, ~~2023~~ 2024, to the director of accounts and reports to be transferred from the state fair fee fund to the state fair capital improvements fund that is equal to the amount required to be credited to the state fair capital improvements fund pursuant to this subsection to pay the bonded debt service payment due on April 1, ~~2023~~ 2024, and shall certify to the director of accounts and reports on the date specified by the director of the budget the amount equal to the balance of the aggregate amount that is required to be transferred from the state fair fee fund to the state fair capital improvements fund for fiscal year ~~2023~~ 2024. Upon receipt of any such certification, the director of accounts and reports shall transfer moneys from the state fair fee fund to the state fair capital improvements fund in accordance with such certification. For the fiscal year ending June 30, ~~2024~~ 2025, notwithstanding the other provisions of this section, on March 1, ~~2024~~ 2025, or as soon thereafter as moneys are available therefor, the director of accounts and reports shall transfer from the state fair fee fund to the state fair capital improvements fund the amount equal to the greater of \$300,000 or the amount equal to 5% of the total gross receipts during fiscal year ~~2024~~ 2025 from state fair activities and non-fair days activities through March 1, ~~2024~~ 2025, except that, subject to approval by the director of the budget prior to March 1, ~~2024~~ 2025, after reviewing the amounts credited to the state fair fee fund and the state fair capital improvements fund, cash flow considerations for the state fair fee fund, and the amount required to be credited to the state fair capital improvements fund pursuant to this subsection to pay the bonded debt service payment due on April 1, ~~2024~~ 2025, the state fair board may certify an amount on March 1, ~~2024~~ 2025, to the director of accounts and reports to be transferred from the state fair fee fund to the state fair capital improvements fund that is equal to the amount required to be credited to the state fair capital improvements fund pursuant to this subsection to pay the bonded debt service payment due on April 1, ~~2024~~ 2025, and shall certify to the director of accounts and reports on the date specified by the director of the budget the amount equal to the balance of the aggregate amount that is required to be transferred from the state fair fee fund to the state fair capital improvements fund for fiscal year ~~2024~~ 2025. Upon receipt of any such certification, the director of accounts and reports shall transfer moneys from the state fair fee fund to the state fair capital improvements fund in accordance with such certification.

Sec. 180. K.S.A. 2023 Supp. 12-1775a is hereby amended to read as follows: 12-1775a. (a) Prior to December 31, 1996, the governing body of each city that, pursuant to K.S.A. 12-1771, and amendments thereto, has established a redevelopment district prior to July 1, 1996, shall certify to the director of accounts and reports the amount equal to the amount of revenue realized from ad valorem taxes imposed pursuant to K.S.A. 72-5142, and amendments thereto, within such redevelopment district. Except as provided further, to February 1, 1997, and annually on that date thereafter, the governing body of each such city shall certify to the director of accounts and reports an amount equal to

the amount by which revenues realized from such ad valorem taxes imposed in such redevelopment district are estimated to be reduced for the ensuing calendar year due to legislative changes in the statewide school finance formula. Prior to March 1 of each year, the director of accounts and reports shall certify to the state treasurer each amount certified by the governing bodies of cities under this section for the ensuing calendar year and shall transfer from the state general fund to the city tax increment financing revenue replacement fund the aggregate of all amounts so certified. Prior to April 15 of each year, the state treasurer shall pay from the city tax increment financing revenue replacement fund to each city certifying an amount to the director of accounts and reports under this section for the ensuing calendar year the amount so certified. During fiscal years ~~2023, 2024 and~~ 2025 and 2026, no moneys shall be transferred from the state general fund to the city tax increment financing revenue replacement fund pursuant to this subsection.

(b) There is hereby created the tax increment financing revenue replacement fund, which shall be administered by the state treasurer. All expenditures from the tax increment financing revenue replacement fund shall be made in accordance with appropriations acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the state treasurer or a person or persons designated by the state treasurer.

Sec. 181. K.S.A. 2023 Supp. 12-5256 is hereby amended to read as follows: 12-5256. (a) All expenditures from the state housing trust fund made for the purposes of K.S.A. 12-5253 through 12-5255, and amendments thereto, shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the president of the Kansas housing resources corporation.

(b) (1) ~~On July 1, 2022, July 1, 2023, and July 1, 2024, and July 1, 2025,~~ the director of accounts and reports shall transfer \$2,000,000 from the state economic development initiatives fund to the state housing trust fund established by K.S.A. 74-8959, and amendments thereto.

(2) Notwithstanding the provisions of K.S.A. 74-8959, and amendments thereto, to the contrary, during fiscal year ~~2023, fiscal year 2024 and~~ fiscal year 2025 and fiscal year 2026, moneys in the state housing trust fund shall be used solely for the purpose of loans or grants to cities or counties for infrastructure or housing development in rural areas. During such fiscal years, on or before ~~January 8, 2024, January 13, 2025, and January 12, 2026, and January 11, 2027,~~ the president of the Kansas housing resources corporation shall submit a report concerning the activities of the state housing trust fund to the house of representatives committee on appropriations and the senate committee on ways and means.

Sec. 182. K.S.A. 2023 Supp. 65-180 is hereby amended to read as follows: 65-180. The secretary of health and environment shall:

(a) Institute and carry on an intensive educational program among physicians, hospitals, public health nurses and the public concerning congenital hypothyroidism, galactosemia, phenylketonuria and other genetic diseases detectable with the same specimen. This educational program shall include information about the nature of such conditions and examinations for the detection thereof in early infancy in order that measures may be taken to prevent intellectual disability or morbidity resulting from such conditions.

(b) Provide recognized screening tests for phenylketonuria, galactosemia, hypothyroidism and such other diseases as may be appropriately detected with the same specimen. The initial laboratory screening tests for these diseases shall be performed by the department of health and environment or its designee for all infants born in the state. Such services shall be performed without charge.

(c) Provide a follow-up program by providing test results and other information to identified physicians; locate infants with abnormal newborn screening test results; with parental consent, monitor infants to assure appropriate testing to either confirm or not confirm the disease suggested by the screening test results; with parental consent, monitor therapy and treatment for infants with confirmed diagnosis of congenital hypothyroidism, galactosemia, phenylketonuria or other genetic diseases being screened under this statute; and establish ongoing education and support activities for individuals with confirmed diagnosis of congenital hypothyroidism, galactosemia, phenylketonuria and other genetic diseases being screened under this statute and for the families of such individuals.

(d) Maintain a registry of cases including information of importance for the purpose of follow-up services to prevent intellectual disability or morbidity.

(e) Provide, within the limits of appropriations available therefor, the necessary treatment product for diagnosed cases for as long as medically indicated, when the product is not available through other state agencies. In addition to diagnosed cases under this section, diagnosed cases of maple syrup urine disease shall be included as a diagnosed case under this subsection. Where the applicable income of the person or persons who have legal responsibility for the diagnosed individual meets medicaid eligibility, such individuals' needs shall be covered under the medicaid state plan. Where the applicable income of the person or persons who have legal responsibility for the diagnosed individual is not medicaid eligible, but is below 300% of the federal poverty level established under the most recent poverty guidelines issued by the United States department of health and human services, the department of health and environment shall provide reimbursement of between 50% to 100% of the product cost in accordance with rules and regulations adopted by the secretary of health and environment. Where the applicable income of the person or persons who have legal responsibility for the diagnosed individual exceeds 300% of the federal poverty level established under the most recent poverty guidelines issued by the United States department of health and human services, the department of health and environment shall provide reimbursement of an amount not to exceed 50% of the product cost in accordance with rules and regulations adopted by the secretary of health and environment.

(f) Provide state assistance to an applicant pursuant to subsection (e) only after it has been shown that the applicant has exhausted all benefits from private third-party payers, medicare, medicaid and other government assistance programs and after consideration of the applicant's income and assets. The secretary of health and environment shall adopt rules and regulations establishing standards for determining eligibility for state assistance under this section.

(g) (1) Except for treatment products provided under subsection (e), if the medically necessary food treatment product for diagnosed cases must be purchased, the purchaser shall be reimbursed by the department of health and environment for costs incurred up to \$1,500 per year per diagnosed child age 18 or younger at 100% of the

product cost upon submission of a receipt of purchase identifying the company from which the product was purchased. For a purchaser to be eligible for reimbursement under this subsection, the applicable income of the person or persons who have legal responsibility for the diagnosed child shall not exceed 300% of the poverty level established under the most recent poverty guidelines issued by the federal department of health and human services.

(2) As an option to reimbursement authorized under subsection (g)(1), the department of health and environment may purchase food treatment products for distribution to diagnosed children in an amount not to exceed \$1,500 per year per diagnosed child age 18 or younger. For a diagnosed child to be eligible for the distribution of food treatment products under this subsection, the applicable income of the person or persons who have legal responsibility for the diagnosed child shall not exceed 300% of the poverty level established under the most recent poverty guidelines issued by the federal department of health and human services.

(3) In addition to diagnosed cases under this section, diagnosed cases of maple syrup urine disease shall be included as a diagnosed case under this subsection.

(h) The department of health and environment shall continue to receive orders for both necessary treatment products and necessary food treatment products, purchase such products, and shall deliver the products to an address prescribed by the diagnosed individual. The department of health and environment shall bill the person or persons who have legal responsibility for the diagnosed patient for a pro-rata share of the total costs, in accordance with the rules and regulations adopted pursuant to this section.

(i) The secretary of health and environment shall adopt rules and regulations as needed to require, to the extent of available funding, newborn screening tests to screen for treatable disorders listed in the core uniform panel of newborn screening conditions recommended in the 2005 report by the American college of medical genetics entitled "Newborn Screening: Toward a Uniform Screening Panel and System" or another report determined by the department of health and environment to provide more appropriate newborn screening guidelines to protect the health and welfare of newborns for treatable disorders.

(j) In performing the duties under subsection (i), the secretary of health and environment shall appoint an advisory council to advise the department of health and environment on implementation of subsection (i).

(k) The department of health and environment shall periodically review the newborn screening program to determine the efficacy and cost effectiveness of the program and determine whether adjustments to the program are necessary to protect the health and welfare of newborns and to maximize the number of newborn screenings that may be conducted with the funding available for the screening program.

(l) There is hereby established in the state treasury the Kansas newborn screening fund that shall be administered by the secretary of health and environment. All expenditures from the fund shall be for the newborn screening program. All expenditures from the fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the secretary of health and environment or the secretary's designee. On July 1 of each year, the director of accounts and reports shall determine the amount credited to the medical assistance fee fund pursuant to K.S.A. 40-3213, and amendments thereto, and shall transfer the estimated portion of such amount that is necessary to fund the

newborn screening program for the ensuing fiscal year as certified by the secretary of health and environment or the secretary's designee to the Kansas newborn screening fund. Such amount shall not exceed \$5,000,000 in fiscal years ~~2023, 2024 and~~ 2025 and 2026.

Sec. 183. K.S.A. 2023 Supp. 74-50,107 is hereby amended to read as follows: 74-50,107. (a) Commencing on July 1, 2021, and on the first day of each month thereafter during ~~fiscal year 2023, fiscal year 2024 and~~ fiscal year 2025 and fiscal year 2026, the secretary of revenue shall apply a rate of 2% to that portion of moneys withheld from the wages of individuals and collected under the Kansas withholding and declaration of estimated tax act, K.S.A. 79-3294 et seq., and amendments thereto. The amount so determined shall be credited on a monthly basis as follows: (1) An amount necessary to meet obligations of the debt services for the IMPACT program repayment fund; (2) an amount to the IMPACT program services fund as needed for program administration; and (3) any remaining amounts to the job creation program fund created pursuant to K.S.A. 74-50,224, and amendments thereto. During ~~fiscal year 2023, fiscal year 2024 and~~ fiscal year 2025 and fiscal year 2026, the aggregate amount that is credited to the job creation program fund pursuant to this subsection shall not exceed \$20,000,000 for each such fiscal year.

(b) Commencing on July 1, ~~2025~~ 2026, and on an annual basis thereafter, the secretary of revenue shall estimate the amount equal to the amount of net savings realized from the elimination, modification or limitation of any credit, deduction or program pursuant to the provisions of this act as compared to the expense deduction provided for in K.S.A. 79-32,143a, and amendments thereto. Whereupon such amount of savings in accordance with appropriation acts shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount to the credit of the job creation program fund created pursuant to K.S.A. 74-50,224, and amendments thereto. In addition, such other amount or amounts of money may be transferred from the state general fund or any other fund or funds in the state treasury to the job creation program fund in accordance with appropriation acts.

Sec. 184. K.S.A. 2023 Supp. 74-8711 is hereby amended to read as follows: 74-8711. (a) There is hereby established in the state treasury the lottery operating fund.

(b) Except as provided by K.S.A. 74-8724 and the Kansas expanded lottery act, and amendments thereto, the executive director shall remit all moneys collected from the sale of lottery tickets and shares and any other moneys received by or on behalf of the Kansas lottery to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the lottery operating fund. Moneys credited to the fund shall be expended or transferred only as provided by this act. Expenditures from such fund shall be made in accordance with appropriations acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the executive director or by a person designated by the executive director.

(c) Moneys in the lottery operating fund shall be used for:

(1) The payment of expenses of the lottery, which shall include all costs incurred in the operation and administration of the Kansas lottery; all costs resulting from contracts entered into for the purchase or lease of goods and services needed for operation of the lottery, including but not limited to supplies, materials, tickets, independent studies and

surveys, data transmission, advertising, printing, promotion, incentives, public relations, communications and distribution of tickets and shares; and reimbursement of costs of facilities and services provided by other state agencies;

- (2) the payment of compensation to lottery retailers;
- (3) transfers of moneys to the lottery prize payment fund pursuant to K.S.A. 74-8712, and amendments thereto;
- (4) transfers to the state general fund pursuant to K.S.A. 74-8713, and amendments thereto;
- (5) transfers to the community crisis stabilization centers fund and clubhouse model program fund of the Kansas department for aging and disability services pursuant to subsection (e);
- (6) transfers to the state gaming revenues fund pursuant to subsection (d) and as otherwise provided by law;
- (7) transfers to the white collar crime fund of the governor pursuant to subsection (f);
- (8) transfers to the problem gambling and addictions grant fund of the department for aging and disability services pursuant to subsection (g);
- (9) transfers to the attracting professional sports to Kansas fund of the department of commerce pursuant to subsection (h); and
- (10) transfers to the county reappraisal fund as prescribed by law.

(d) The director of accounts and reports shall transfer moneys in the lottery operating fund to the state gaming revenues fund created by K.S.A. 79-4801, and amendments thereto, on or before the 15th day of each month in an amount certified monthly by the executive director and determined as follows, whichever is greater:

- (1) An amount equal to the moneys in the lottery operating fund in excess of those needed for the purposes described in subsections (c)(1) through (c)(6); or
- (2) except for pull-tab lottery tickets and shares, an amount equal to not less than 30% of total monthly revenues from the sales of lottery tickets and shares less estimated returned tickets. In the case of pull-tab lottery tickets and shares, an amount equal to not less than 20% of the total monthly revenues from the sales of pull-tab lottery tickets and shares less estimated returned tickets.

(e) (1) Subject to the limitations set forth in paragraph (2), commencing in fiscal year 2020, on or before the 10th day of each month, the director of the lottery shall certify to the director of accounts and reports all net profits from the sale of lottery tickets and shares via lottery ticket vending machines. Of such certified amount, the director of accounts and reports shall transfer 75% from the lottery operating fund to the community crisis stabilization centers fund of the Kansas department for aging and disability services and 25% from the lottery operating fund to the clubhouse model program fund of the Kansas department for aging and disability services.

(2) Moneys transferred pursuant to paragraph (1) shall not exceed in the aggregate \$9,000,000 in fiscal years ~~2023 and year 2024~~, shall not exceed in the aggregate \$10,000,000 in fiscal year 2025, and shall not exceed in the aggregate \$8,000,000 in fiscal year ~~2025~~ 2026 and each fiscal year thereafter.

(f) On July 1, 2023, and each July 1 thereafter, or as soon thereafter as moneys are available, the first \$750,000 credited to the lottery operating fund from sports wagering revenues deposited in the lottery operating fund shall be transferred by the director of accounts and reports from the lottery operating fund to the white collar crime fund

established in K.S.A. 2023 Supp. 74-8792, and amendments thereto.

(g) On July 1, 2023, and each July 1 thereafter, or as soon thereafter as moneys are available, after the transfer required under subsection (f) has been made, 2% of the remaining moneys credited to the lottery operating fund from sports wagering revenues deposited in the lottery operating fund shall be transferred by the director of accounts and reports from the lottery operating fund to the problem gambling and addictions grant fund established in K.S.A. 79-4805, and amendments thereto.

(h) On July 1, 2023, and each July 1 thereafter, or as soon thereafter as moneys are available, after the transfer required under subsection (f) has been made, 80% of the remaining moneys credited to the lottery operating fund from sports wagering revenues deposited in the lottery operating fund shall be transferred by the director of accounts and reports from the lottery operating fund to the attracting professional sports to Kansas fund established in K.S.A. 2023 Supp. 74-8793, and amendments thereto.

Sec. 185. K.S.A. 2023 Supp. 74-99b34 is hereby amended to read as follows: 74-99b34. (a) The bioscience development and investment fund is hereby created. The bioscience development and investment fund shall not be a part of the state treasury and the funds in the bioscience development and investment fund shall belong exclusively to the authority.

(b) Distributions from the bioscience development and investment fund shall be for the exclusive benefit of the authority, under the control of the board and used to fulfill the purpose, powers and duties of the authority pursuant to the provisions of K.S.A. 74-99b01 et seq., and amendments thereto.

(c) The secretary of revenue and the authority shall establish the base year taxation for all bioscience companies and state universities. The secretary of revenue, the authority and the board of regents shall establish the number of bioscience employees associated with state universities and report annually and determine the increase from the taxation base annually. The secretary of revenue and the authority may consider any verifiable evidence, including, but not limited to, the NAICS code assigned or recorded by the department of labor for companies with employees in Kansas, when determining which companies should be classified as bioscience companies.

(d) (1) Except as provided in subsection (h), for a period of 15 years from the effective date of this act, the state treasurer shall pay annually 95% of withholding above the base, as certified by the secretary of revenue, upon Kansas wages paid by bioscience employees to the bioscience development and investment fund. Such payments shall be reconciled annually. On or before the 10th day of each month, the director of accounts and reports shall transfer from the state general fund to the bioscience development and investment fund interest earnings based on:

(A) The average daily balance of moneys in the bioscience development and investment fund for the preceding month; and

(B) the net earnings rate of the pooled money investment portfolio for the preceding month.

(2) There is hereby established in the state treasury the center of innovation for biomaterials in orthopaedic research – Wichita state university fund, which shall be administered by Wichita state university. All moneys credited to the fund shall be used for research and development. All expenditures from the center of innovation for biomaterials in orthopaedic research – Wichita state university fund shall be made in accordance with appropriation acts and upon warrants of the director of accounts and

reports issued pursuant to expenditures approved by the president of Wichita state university or by the person or persons designated by the president of Wichita state university.

(3) There is hereby established in the state treasury the national bio agro-defense facility fund, which shall be administered by Kansas state university in accordance with the strategic plan adopted by the governor's national bio agro-defense facility steering committee. All moneys credited to the fund shall be used in accordance with the governor's national bio agro-defense facility steering committee's plan with the approval of the president of Kansas state university. All expenditures from the national bio agro-defense facility fund shall be made in accordance with appropriation acts and upon warrants of the director of accounts and reports issued pursuant to expenditures approved by the steering committee and the president of Kansas state university or by the person or persons designated by the president of Kansas state university.

(e) The cumulative amounts of funds paid by the state treasurer to the bioscience development and investment fund shall not exceed \$581,800,000.

(f) The division of post audit is hereby authorized to conduct a post audit in accordance with the provisions of the legislative post audit act, K.S.A. 46-1106 et seq., and amendments thereto.

(g) At the direction of the authority, the fund may be held in the custody of and invested by the state treasurer, provided that the bioscience development and investment fund shall at all times be accounted for in a separate report from all other funds of the authority and the state.

(h) During fiscal years ~~2023, 2024 and 2025~~ and 2026, no moneys shall be transferred from the state general fund to the bioscience development and investment fund pursuant to subsection (d)(1).

Sec. 186. K.S.A. 2023 Supp. 75-6707 is hereby amended to read as follows: 75-6707. (a) For the fiscal years ending June 30, 2023, June 30, 2024, and June 30, 2025, the director of the budget, in consultation with the director of legislative research, shall certify, at the end of each such fiscal year, the amount of actual tax receipt revenues to the state general fund that is in excess of, or is less than, the amount of estimated tax receipt revenues to the state general fund pursuant to the most recent joint estimate of revenue under K.S.A. 75-6701, and amendments thereto, for such fiscal year, and shall transmit such certification to the director of accounts and reports.

(b) (1) Except as provided in paragraph (2), upon receipt of such certification, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer 50% of such certified excess amount from the state general fund for the fiscal years ending June 30, 2023, ~~June 30, 2024,~~ and June 30, 2025, to the budget stabilization fund established by K.S.A. 75-6706, and amendments thereto.

(2) During the fiscal years ending June 30, 2023, ~~June 30, 2024,~~ and June 30, 2025, if the balance of the budget stabilization fund is 20% or greater of the amount of actual tax receipt revenues to the state general fund at the end of each such fiscal year, no transfers from the state general fund to the budget stabilization fund shall be made pursuant to this subsection. No transfer from the state general fund to the budget stabilization fund shall be made in fiscal year 2025 based on a certification for fiscal year 2024.

(c) If the amount of actual tax receipt revenues to the state general fund is less than the amount of estimated tax receipt revenues to the state general fund, then no transfers

shall be made pursuant to this section.

Sec. 187. K.S.A. 2023 Supp. 76-775 is hereby amended to read as follows: 76-775.

(a) Subject to the other provisions of this act, on the first day of the first state fiscal year commencing after receiving a certification of receipt of a qualifying gift under K.S.A. 76-774, and amendments thereto, the director of accounts and reports shall transfer from the state general fund the amount determined by the director of accounts and reports to be the earnings equivalent award for such qualifying gift for the period of time between the date of certification of the qualifying gift and the first day of the ensuing state fiscal year to either: (1) The endowed professorship account of the faculty of distinction matching fund of the eligible educational institution, in the case of a certification of a qualifying gift to an eligible educational institution that is a state educational institution; or (2) the faculty of distinction program fund of the state board of regents, in the case of a certification of a qualifying gift to an eligible institution that is not a state educational institution. Subject to the other provisions of this act, on each July 1 thereafter, the director of accounts and reports shall make such transfer from the state general fund of the earnings equivalent award for such qualifying gift for the period of the preceding state fiscal year. All transfers made in accordance with the provisions of this subsection shall be considered demand transfers from the state general fund, except that all such transfers during the fiscal years ending ~~June 30, 2023~~, June 30, 2024, June 30, 2025, and June 30, 2026, shall be considered to be revenue transfers from the state general fund.

(b) There is hereby established in the state treasury the faculty of distinction program fund, which shall be administered by the state board of regents. All moneys transferred under this section to the faculty of distinction program fund of the state board of regents shall be paid to eligible educational institutions that are not state educational institutions for earnings equivalent awards for qualifying gifts to such eligible educational institutions. The state board of regents shall pay from the faculty of distinction program fund the amount of each such transfer to the eligible educational institution for the earnings equivalent award for which such transfer was made under this section.

(c) The earnings equivalent award for an endowed professorship shall be determined by the director of accounts and reports and shall be the amount of interest earnings that the amount of the qualifying gift certified by the state board of regents would have earned at the average net earnings rate of the pooled money investment board portfolio for the period for which the determination is being made.

(d) The total amount of new qualifying gifts that may be certified to the director of accounts and reports under this act during any state fiscal year for all eligible educational institutions shall not exceed \$30,000,000. The total amount of new qualifying gifts that may be certified to the director of accounts and reports under this act during any state fiscal year for any individual eligible educational institution shall not exceed \$10,000,000. No additional qualifying gifts shall be certified by the state board of regents under this act when the total of all transfers from the state general fund for earnings equivalent awards for qualifying gifts pursuant to this section, and amendments thereto, for a fiscal year is equal to or greater than ~~\$8,000,000~~ \$9,000,000 in fiscal year ~~2014~~ 2024 and in each fiscal year thereafter.

Sec. 188. K.S.A. 2023 Supp. 76-7,107 is hereby amended to read as follows: 76-7,107. (a) (1) On July 1, 2008, or as soon thereafter as sufficient moneys are available,

\$7,000,000 shall be transferred by the director of accounts and reports from the state general fund to the infrastructure maintenance fund established by K.S.A. 76-7,104, and amendments thereto.

(2) No moneys shall be transferred by the director of accounts and reports from the state general fund to the infrastructure maintenance fund established by K.S.A. 76-7,104, and amendments thereto, during the fiscal years ending ~~June 30, 2023~~, June 30, 2024, ~~and~~ June 30, 2025, ~~and~~ June 30, 2026, pursuant to this section.

(b) All transfers made in accordance with the provisions of this section shall be considered to be demand transfers from the state general fund.

(c) All moneys credited to the infrastructure maintenance fund shall be expended or transferred only for the purpose of paying the cost of projects approved by the state board pursuant to the state educational institution long-term infrastructure maintenance program.

Sec. 189. K.S.A. 2023 Supp. 79-2959 is hereby amended to read as follows: 79-2959. (a) There is hereby created the local ad valorem tax reduction fund. All moneys transferred or credited to such fund under the provisions of this act or any other law shall be apportioned and distributed in the manner provided herein.

(b) On January 15 and on July 15 of each year, the director of accounts and reports shall make transfers in equal amounts that in the aggregate equal 3.63% of the total retail sales and compensating taxes credited to the state general fund pursuant to articles 36 and 37 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, during the preceding calendar year from the state general fund to the local ad valorem tax reduction fund, except that: (1) No moneys shall be transferred from the state general fund to the local ad valorem tax reduction fund during state fiscal years ~~2023~~, 2024 ~~and~~, 2025, 2026, 2027 and 2028; and (2) the amount of the transfer on each such date shall be \$27,000,000 during fiscal year ~~2026~~ 2029 and all fiscal years thereafter. All such transfers are subject to reduction under K.S.A. 75-6704, and amendments thereto. All transfers made in accordance with the provisions of this section shall be considered to be revenue transfers from the state general fund.

(c) The state treasurer shall apportion and pay the amounts transferred under subsection (b) to the several county treasurers on January 15 and on July 15 in each year as follows: (1) 65% of the amount to be distributed shall be apportioned on the basis of the population figures of the counties certified to the secretary of state pursuant to K.S.A. 11-201, and amendments thereto, on July 1 of the preceding year; and (2) 35% of such amount shall be apportioned on the basis of the equalized assessed tangible valuations on the tax rolls of the counties on November 1 of the preceding year as certified by the director of property valuation.

Sec. 190. K.S.A. 2023 Supp. 79-2964 is hereby amended to read as follows: 79-2964. There is hereby created the county and city revenue sharing fund. All moneys transferred or credited to such fund under the provisions of this act or any other law shall be allocated and distributed in the manner provided herein. The director of accounts and reports in each year on July 15 and December 10, shall make transfers in equal amounts that in the aggregate equal 2.823% of the total retail sales and compensating taxes credited to the state general fund pursuant to articles 36 and 37 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, during the preceding calendar year from the state general fund to the county and city revenue sharing fund, except that no moneys shall be transferred from the state general fund to

the county and city revenue sharing fund during state fiscal years ~~2023, 2024 and 2025~~ and 2026. All such transfers are subject to reduction under K.S.A. 75-6704, and amendments thereto. All transfers made in accordance with the provisions of this section shall be considered to be demand transfers from the state general fund.

Sec. 191. K.S.A. 2023 Supp. 79-3425i is hereby amended to read as follows: 79-3425i. On January 15 and July 15 of each year, the director of accounts and reports shall transfer a sum equal to the total taxes collected under the provisions of K.S.A. 79-6a04 and 79-6a10, and amendments thereto, and annual commercial vehicle fees collected pursuant to K.S.A. 8-143m, and amendments thereto, and credited to the state general fund during the six months next preceding the date of transfer, from the state general fund to the special city and county highway fund, created by K.S.A. 79-3425, and amendments thereto, except that: (1) Such transfers are subject to reduction under K.S.A. 75-6704, and amendments thereto; (2) no moneys shall be transferred from the state general fund to the special city and county highway fund during ~~state fiscal year 2023, state fiscal year 2024 or, state fiscal year 2025 or state fiscal year 2026;~~ and (3) all transfers under this section shall be considered to be demand transfers from the state general fund.

Sec. 192. K.S.A. 2023 Supp. 79-34,171 is hereby amended to read as follows: 79-34,171. (a) On January 1, 2009, and quarterly thereafter, the director of accounts and reports shall transfer \$400,000 from the state general fund to the Kansas retail dealer incentive fund, except that no moneys shall be transferred pursuant to this section from the state general fund to the Kansas retail dealer incentive fund during the fiscal years ending ~~June 30, 2023, June 30, 2024, or June 30, 2025, or June 30, 2026.~~ On and after July 1, 2009, the unobligated balance in the Kansas retail dealer incentive fund shall not exceed \$1.5 million. If the unobligated balance of the fund exceeds \$1.1 million at the time of a quarterly transfer, the transfer shall be limited to the amount necessary for the fund to reach a total of \$1.5 million.

(b) There is hereby created in the state treasury the Kansas retail dealer incentive fund. All moneys in the Kansas retail dealer incentive fund shall be expended by the secretary of the department of revenue for the payment of incentives to Kansas retail dealers who sell and dispense renewable fuels or biodiesel through a motor fuel pump in accordance with the provisions of K.S.A. 79-34,170 through 79-34,175, and amendments thereto.

(c) All moneys remaining in the Kansas retail dealer incentive fund upon the expiration of K.S.A. 79-34,170 through 79-34,175, and amendments thereto, shall be credited by the state treasurer to the state general fund.

Sec. 193. K.S.A. 2023 Supp. 82a-955 is hereby amended to read as follows: 82a-955. (a) On July 1, ~~2023 2024 and July 1, 2025,~~ the director of accounts and reports shall transfer \$35,000,000 from the state general fund to the state water plan fund. It is the intent of the legislature to provide for the transfer of \$35,000,000 from the state general fund to the state water plan fund on ~~July 1, 2024, July 1, 2025,~~ July 1, 2026, and July 1, 2027.

(b) (1) The state water plan fund shall continue to be appropriated and expended for the purposes prescribed in K.S.A. 82a-951, and amendments thereto, except that if an appropriation is made for any fiscal year as intended in subsection (a), on July 1 of such fiscal year, or as soon thereafter on such dates as moneys are available:

(A) \$5,000,000 shall be transferred from the state water plan fund to the water

technical assistance fund established in K.S.A. 2023 Supp. 82a-956, and amendments thereto; and

(B) \$12,000,000 shall be transferred from the state water plan fund to the water projects grant fund established in K.S.A. 2023 Supp. 82a-957, and amendments thereto.

(2) The provisions of this section shall expire on July 1, 2028. On July 1, 2028, the director of accounts and reports shall transfer all moneys in the water technical assistance fund and the water projects grant fund to the state water plan fund and all liabilities of the water technical assistance fund and the water projects grant fund shall be imposed upon the state water plan fund. On July 1, 2028, the water technical assistance fund and the water projects grant fund shall be abolished.

(c) (1) (A) Notwithstanding any restrictions in K.S.A. 82a-951, and amendments thereto, the Kansas water authority may recommend to the legislature the appropriation of up to 10% of the unencumbered balance of the state water plan fund to be used to supplement salaries of existing state agency full-time equivalent employees and for funding new full-time equivalent positions created to implement the state water plan. Moneys from such appropriation may be used to supplement existing positions, but such moneys shall not be used to replace state general fund moneys, any fee fund moneys or other funding for positions existing on July 1, 2023.

(B) Eligible full-time equivalent positions that moneys may be used for pursuant to this paragraph include engineers, geologists, hydrologists, environmental scientists, attorneys, resource planners, grant specialists and any other similar positions.

(2) If at least two conservation districts present a joint proposal to the Kansas water authority for a position or positions to provide shared services to all districts involved in such proposal, the Kansas water authority may recommend that moneys be used to supplement the salary or salaries of such position or positions pursuant to paragraph (1).

(3) The Kansas water authority shall encourage funding requests from state and local entities that cooperate with qualified nonprofit entities on projects that provide a direct benefit to water quantity and quality, including water infrastructures that are both natural and constructed, and include matching funds from non-state sources.

(4) The Kansas water authority may direct the Kansas water office to provide funding pursuant to K.S.A. 2023 Supp. 82a-956 or 82a-957, and amendments thereto, for the improvement of water infrastructure in an unincorporated area related to or serving a national park site or state historic site if the request for funding is made by a nonprofit organization or state agency that is willing to administer the moneys and oversee the project, and the Kansas water authority deems such applicant capable of successfully managing the project. Upon receipt of such a request, the Kansas water office may award moneys in any fiscal year prior to July 1, 2028, with such awarding of moneys to be made at the discretion of the Kansas water office.

(5) The Kansas water authority shall encourage the creation of grant programs for stockwatering conservation projects. Such grant programs shall prioritize the use of fees collected pursuant to K.S.A. 82a-954(a)(3), and amendments thereto.

(d) All reporting requirements established in K.S.A. 82a-951, and amendments thereto, shall continue and such reporting requirements shall apply to the water technical assistance fund established in K.S.A. 2023 Supp. 82a-956, and amendments thereto, and the water projects grant fund established in K.S.A. 2023 Supp. 82a-957, and amendments thereto.

Sec. 194. K.S.A. 2023 Supp. 2-223, 12-1775a, 12-5256, 65-180, 74-50,107,

74-8711, 74-99b34, 75-6707, 76-775, 76-7,107, 79-2959, 79-2964, 79-3425i, 79-34,171 and 82a-955 are hereby repealed.

Sec. 195. If any fund or account name described by words and the numerical accounting code that follows such fund or account name do not match, it shall be conclusively presumed that the legislature intended that the fund or account name described by words is the correct fund or account name, and such fund or account name described by words shall control over a contradictory or incorrect numerical accounting code.

Sec. 196. *Severability.* If any provision or clause of this act or application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this act that can be given effect without the invalid provision or application, and to this end, the provisions of this act are declared to be severable.

Sec. 197. *Appeals to exceed expenditure limitations.* (a) Upon written application to the governor and approval of the state finance council, expenditures from special revenue funds may exceed the amounts specified in this act.

(b) This section shall not apply to the expanded lottery act revenues fund, the state economic development initiatives fund, the children's initiative fund, the state water plan fund or the Kansas endowment for youth fund, or to any account of any such funds.

Sec. 198. *Savings.* (a) Any unencumbered balance as of June 30, 2024, in any special revenue fund, or account thereof, of any state agency named in this act that is not otherwise specifically appropriated or limited for fiscal year 2025 by this or any other appropriation act of the 2024 regular session of the legislature is hereby appropriated for the fiscal year ending June 30, 2025, for the same use and purpose as the same was heretofore appropriated.

(b) This section shall not apply to the expanded lottery act revenues fund, the state economic development initiatives fund, the children's initiatives fund, the state water plan fund, the Kansas endowment for youth fund, the Kansas educational building fund, the state institutions building fund or the correctional institutions building fund, or to any account of any of such funds.

Sec. 199. During the fiscal year ending June 30, 2025, all moneys that are lawfully credited to and available in any bond special revenue fund and that are not otherwise specifically appropriated or limited by this or other appropriation act of the 2024 regular session of the legislature are hereby appropriated for the fiscal year ending June 30, 2025, for the state agency for which the bond special revenue fund was established for the purposes authorized by law for expenditures from such bond special revenue fund. As used in this section, "bond special revenue fund" means any special revenue fund or account thereof established in the state treasury prior to or on or after the effective date of this act for the deposit of the proceeds of bonds issued by the Kansas development finance authority for the payment of debt service for bonds issued by the Kansas development finance authority or for any related purpose in accordance with applicable bond covenants.

Sec. 200. *Federal grants.* (a) During the fiscal year ending June 30, 2025, each federal grant or other federal receipt that is received by a state agency named in this act

and that is not otherwise appropriated to that state agency for fiscal year 2025 by this or other appropriation act of the 2024 regular session of the legislature is hereby appropriated for fiscal year 2025 for that state agency for the purpose set forth in such federal grant or receipt, except that no expenditure shall be made from and no obligation shall be incurred against any such federal grant or other federal receipt that has not been previously appropriated or reappropriated or approved for expenditure by the governor until the governor has authorized the state agency to make expenditures therefrom.

(b) In addition to the other purposes for which expenditures may be made by any state agency that is named in this act and that is not otherwise authorized by law to apply for and receive federal grants, expenditures may be made by such state agency from moneys appropriated for fiscal year 2025 by this act or any other appropriation act of the 2024 regular session of the legislature to apply for and receive federal grants during fiscal year 2025, which federal grants are hereby authorized to be applied for and received by such state agencies: *Provided*, That no expenditure shall be made from and no obligation shall be incurred against any such federal grant or other federal receipt that has not been previously appropriated or reappropriated or approved for expenditure by the governor until the governor has authorized the state agency to make expenditures therefrom.

Sec. 201. (a) Any correctional institutions building fund appropriation heretofore appropriated to any state agency named in this or other appropriation act of the 2024 regular session of the legislature and having an unencumbered balance as of June 30, 2024, in excess of \$100 is hereby reappropriated for the fiscal year ending June 30, 2025, for the same uses and purposes as originally appropriated, unless specific provision is made for lapsing such appropriation.

(b) This subsection shall not apply to the unencumbered balance in any account of the correctional institutions building fund that was encumbered for any fiscal year commencing prior to July 1, 2023.

Sec. 202. (a) Any Kansas educational building fund appropriation heretofore appropriated to any institution named in this or other appropriation act of the 2024 regular session of the legislature and having an unencumbered balance as of June 30, 2024, in excess of \$100 is hereby reappropriated for the fiscal year ending June 30, 2025, for the same use and purpose as originally appropriated, unless specific provision is made for lapsing such appropriation.

(b) This subsection shall not apply to the unencumbered balance in any account of the Kansas educational building fund that was encumbered for any fiscal year commencing prior to July 1, 2023.

Sec. 203. (a) Any state institutions building fund appropriation heretofore appropriated to any state agency named in this or other appropriation act of the 2024 regular session of the legislature and having an unencumbered balance as of June 30, 2024, in excess of \$100 is hereby reappropriated for the fiscal year ending June 30, 2025, for the same use and purpose as originally appropriated, unless specific provision is made for lapsing such appropriation.

(b) This subsection shall not apply to the unencumbered balance in any account of the state institutions building fund that was encumbered for any fiscal year commencing prior to July 1, 2023.

Sec. 204. Any transfers of moneys during the fiscal year ending June 30, 2025,

from any special revenue fund of any state agency named in this act to the audit services fund of the division of post audit under K.S.A. 46-1121, and amendments thereto, shall be in addition to any expenditure limitation imposed on any such fund for the fiscal year ending June 30, 2025.";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, by striking all after "ACT"; by striking all in lines 2 through 6; in line 7, by striking all before the period and inserting "making and concerning appropriations for the fiscal years ending June 30, 2024, June 30, 2025, June 30, 2026, June 30, 2027, and June 30, 2028, for state agencies; authorizing certain transfers, capital improvement projects and fees, imposing certain restrictions and limitations, and directing or authorizing certain receipts, disbursements, procedures and acts incidental to the foregoing; amending K.S.A. 2023 Supp. 2-223, 12-1775a, 12-5256, 65-180, 74-50,107, 74-8711, 74-99b34, 75-6707, 76-775, 76-7,107, 79-2964, 79-3425i, 79-34,171 and 82a-955 and repealing the existing sections";

And your committee on conference recommends the adoption of this report.

TROY WAYMASTER

KYLE HOFFMAN

HENRY HELGERSON

Conferees on part of House

RICK BILLINGER

JR CLAEYS

PAT PETTEY

Conferees on part of Senate

Senator Billinger moved the Senate adopt the Conference Committee Report on **SB 28**.

Upon the showing of five hands a Call of the Senate was requested.

On roll call, the vote was: Yeas 26; Nays 12; Present and Passing 1; Absent or Not Voting 1.

Yeas: Alley, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Doll, Fagg, Faust-Goudeau, Gossage, Haley, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, Petersen, Pettey, Pittman, Reddi, Thompson, Ware, Warren, Wilborn.

Nays: Baumgardner, Erickson, Francisco, Holland, O'Shea, Olson, Peck, Pyle, Shallenburger, Steffen, Straub, Tyson.

Present and Passing: Sykes.

Absent or Not Voting: Ryckman.

The call was lifted.

Without objection, Senator Sykes passed on **SB 28**.

The Conference Committee Report was adopted.

EXPLANATION OF VOTE

The true test of fiscal responsibility is not how the legislature manages the people's budget in a deficit, but how the budget is managed when there is a surplus. Times of surplus require added restraint, the ability to not frivolously spend surplus dollars on pet projects for the chosen few, but to instead wisely invest the taxpayers' dollars in needs that have been fully vetted by this chamber, savings for a rainy day and meaningful tax relief. For example, it is disappointing to see last-minute favors granted to pay for an

opera house and trees when I think about how the money could be spent on our foster care children and social workers. Our constituents deserve to know that their taxes are being squandered, and they deserve better than this. I hope this body can continue to refine the budget process to be just. —KRISTEN O'SHEA

One reason I vote no on the CCR for **SB 28** is because the committee took out the language of my amendment requiring a vote of the legislature accepting the 93% pay increase. —DENNIS PYLE

I voted NO on **SB 28** because I believe and live the Republican Party Platform tenet of small government. Disappointingly, from 2020 to 2024, this super-majority Republican legislature has grown the state general fund expenditures by 25%. Our promotion of a tax system full of tax credits and abatements, preventing a level playing field fair to all Kansans, is very disappointing as well. We are better than this!—MARK STEFFEN

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 143** submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill as printed as House Substitute for Senate Bill No. 143, as follows:

On page 1, in line 26, by striking "such" and inserting "an"; in line 27, after "company" by inserting "inspector";

On page 3, in line 18, after the stricken material by inserting "'Elevator inspector" means an individual engaged in the business of inspecting elevators.'"; in line 19, before "Elevator" by inserting "(g)";

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly;

Also on page 3, in line 41, before the first "mechanic" by inserting "inspector or"; in line 42, after "of" by inserting "such";

On page 4, in line 10, before "such" by inserting "or an elevator is installed or reinstalled,"; in line 14, by striking "the"; in line 15, by striking all before the comma and inserting "July 1, 2024"; in line 16, after "act" by inserting "as provided by paragraph (1)"; in line 18, after "thereto" by inserting "as provided by paragraph (1)";

On page 5, following line 1, by inserting:

"(3) In the alternative to an application pursuant to paragraph (2), any individual wishing to engage in the business of inspecting elevators shall make application for an elevator inspector's license in such form and manner as prescribed by the state fire marshal and shall pay the required initial application fee, which shall not exceed \$250. An applicant shall provide proof of compliance with the insurance requirements set forth in K.S.A. 2023 Supp. 44-1808, and amendments thereto.";

Also on page 5, in line 27, after "(d)" by inserting "An elevator inspector license shall be issued, upon application, to an applicant that:

(1) Holds a certification as an elevator inspector from the American national standards institute; or

(2) holds a certificate of completion of an elevator inspector program provided

through a postsecondary educational institution or similar program or passes an equivalency examination prepared by the state fire marshal.

(e)";

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly;

On page 6, in line 1, before "mechanic" by inserting "inspector, licensed elevator"; in line 20, after "contractor" by inserting ", licensed elevator mechanic"; also in line 20, after "of" by inserting "such"; in line 25, by striking all after "report"; by striking all in line 26; in line 27, by striking "report" and inserting ", except that load tests shall be performed on all elevators every six years, including, if the elevator maintenance agreement does not include any provision for load testing, elevators otherwise exempt from the requirements of this section pursuant to subsection (c)(2). Such load tests may be performed by a licensed elevator mechanic, licensed elevator contractor, employee of such a licensee or an insurance company inspector. The first load test required pursuant to this section shall be as follows:

(1) For elevators installed on and after July 1, 2024, within six years of the date of installation; and

(2) for elevators installed prior to July 1, 2024, within six years of July 1, 2024.";

Also on page 6, in line 28, by striking all after "(c)"; by striking all in line 29; in line 30, by striking "(d)"; in line 35, before "any" by inserting "except for the performance of load tests as required by subsection (b).";

On page 7, in line 4, by striking "the" and inserting "an"; also in line 4, after the second "company" by inserting "inspector";

On page 8, in line 8, before the period by inserting ", the date of installation of the elevator and a certification that a load test has been performed on such elevator when required by K.S.A. 44-1815, and amendments thereto, the results of the load test and the date such test was performed"; in line 17, after the period by inserting "If the elevator maintenance agreement does not include any provision for load testing, any such application for renewal shall, in addition, be accompanied by a certification that a load test has been performed on such elevator when required by K.S.A. 44-1815, and amendments thereto, the results of the load test and the date such test was performed."; in line 24, after "company" by inserting "inspector"; in line 39, after "elevator" by inserting "installed before July 1, 2024,"; in line 40, by striking "except";

On page 1, in the title, in line 12 after "conducted" by inserting "only"; in line 14, after the semicolon by inserting "establishing educational and testing licensing options for elevator inspectors,";

And your committee on conference recommends the adoption of this report.

SEAN TARWARTER

JESSE BORJON

JASON PROBST

Conferees on part of House

MIKE PETERSEN

TIM SHALLENBURGER

ETHAN CORSON

Conferees on part of Senate

Senator Petersen moved the Senate adopt the Conference Committee Report on **H Sub SB 143**.

On roll call, the vote was: Yeas 36; Nays 1; Present and Passing 0; Absent or Not Voting 3.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, Olson, Peck, Petersen, Pettey, Pyle, Reddi, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Nays: Pittman.

Absent or Not Voting: Claeys, O'Shea, Ryckman.

The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 172** submits the following report:

Your committee on conference agrees to disagree and recommends that a new conference committee be appointed;

And your committee on conference recommends the adoption of this report.

SEAN TARWATER

JESSE BORJON

JASON PROBST

Conferees on part of House

MICHAEL THOMPSON

RICK KLOOS

OLETHA FAUST GOUDEAU

Conferees on part of Senate

On motion of Senator Kloos the Senate adopted the conference committee report on **H Sub SB 172**, and requested a new conference be appointed.

The President appointed Senators Thompson, Kloos and Faust-Goudeau as a second Conference Committee on the part of the Senate on **H Sub SB 172**.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 172** submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill as printed as House Substitute for Senate Bill No. 172, as follows:

On page 1, in line 20, by striking "8" and inserting "9"; in line 36, by striking all after "(A)";

On page 2, by striking all in lines 1 through 6; in line 7, by striking "(G)" and inserting "Any foreign adversary, as such term is defined by 15 C.F.R. § 7.4, as in effect on April 1, 2024; and

(B)";

On page 4, in line 28, by striking "150" and inserting "100"; in line 42, by striking "and"; in line 43, by striking all before "shall";

On page 5, in line 1, by striking all after "property"; by striking all in lines 2 through

6; in line 7, by striking all before the period; in line 8, by striking "(3)" and inserting "(2)"; in line 31, by striking all after "(a)"; by striking all in lines 32 through 34; in line 35, by striking all before "violation" and inserting "The attorney general shall investigate any suspected"; in line 36, by striking all after (b); in line 37, by striking all before "the" and inserting "A foreign principal who is subject to the requirements of section 3, and amendments thereto, may enter into an agreement with the attorney general to divest such foreign principal's interest in real property not more than 360 days from entering into such agreement.

(c);

On page 6, following line 2, by inserting:

"(d) (1) Upon a determination by a court of competent jurisdiction that the defendant has violated the requirements of section 3, and amendments thereto, the defendant shall have not more than 180 days from the date of such determination to divest such defendant's interest in such real property or to otherwise come into compliance with the provisions of section 3, and amendments thereto.

(2) If such defendant is ordered by the court to divest such defendant's interest in the real property and such defendant had acquired such interest prior to July 1, 2024, such defendant may file a claim against the state pursuant to article 9 of chapter 46 of the Kansas Statutes Annotated, and amendments thereto, for any difference in the sales price of the real property caused by such court-ordered divestiture.";

Also on page 6, in line 19, by striking "and" and inserting a comma; in line 20, after "senate" by inserting ", the standing committee on federal and state affairs of the house of representatives and the standing committee on federal and state affairs of the senate. Such report shall detail the implementation of the Kansas land and military installation protection act and include the attorney general's recommended amendments to the definition of country of concern, if any"; following line 37, by inserting:

"New Sec. 8. On or before March 1 of each year, Kansas state university shall use available data and resources to prepare and submit a report to the legislature and the attorney general detailing the status and trends of all foreign land holdings of real property within the state of Kansas.";

Also on page 6, in line 38, by striking "7" and inserting "8"; in line 39, by striking "7" and inserting "8"; in line 42, by striking "7" and inserting "8";

And by renumbering sections accordingly;

On page 1, in the title, in line 2, after "land" by inserting "and";

And your committee on conference recommends the adoption of this report.

SEAN TARWARTER

JESSE BORJON

Conferees on part of House

MICHAEL THOMPSON

RICK KLOOS

Conferees on part of Senate

The motion of Senator Thompson to adopt the conference committee report on **H Sub SB 172** failed.

On roll call, the vote was: Yeas 19; Nays 14; Present and Passing 1; Absent or Not Voting 6.

Yeas: Alley, Baumgardner, Blasi, Bowers, Erickson, Fagg, Gossage, Kerschen, Kloos, Masterson, Peck, Petersen, Pyle, Steffen, Straub, Thompson, Tyson, Warren, Wilborn.

Nays: Corson, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Longbine, Olson, Pettey, Pittman, Reddi, Shallenburger, Sykes, Ware.

Present and Passing: Dietrich.

Absent or Not Voting: Billinger, Claeys, Doll, McGinn, O'Shea, Ryckman.

The Conference Committee Report was not adopted

EXPLANATION OF VOTE

Growing government, growing the AG office and growing litigation against the state. That's what this bill does. It needs to be pointed out the Senate chamber was invited to a "briefing," a closed door caucus under the auspices of "security" - all for a bill that is unconstitutional on many fronts. Because this bill requires forced divestiture, without rights to seek appeal or redress, we will likely force small businesses into lengthy, expensive court proceedings and that's not just JoCo, but all across the state. This bill assumes all people and companies covered under this bill are guilty, without even a chance to prove innocence, absent a long and expensive court battle. This is not the AMERICAN way. I vote "no."—CINDY HOLSCHER

Senators Francisco and Pettey requests the record to show they concur with the "Explanation of Vote" offered by Senator Holscher on **H Sub SB 172**.

Having voted on the prevailing side, Senator Shallenburger motioned to reconsider previous action. Motion carried.

Senator Shallenburger motioned to not adopt the Conference Committee Report on **H Sub SB 172** and appoint a new conference. Motion carried.

The President appointed Senators Thompson, Kloos and Faust-Goudeau as third conferees on the part of the Senate.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 232** submits the following report:

Your committee on conference agrees to disagree and recommends that a new conference committee be appointed;

And your committee on conference recommends the adoption of this report.

SUSAN HUMPHRIES

BOB LEWIS

DAN OSMAN

Conferees on part of House

KELLIE WARREN

RICK WILBORN

ETHAN CORSON

Conferees on part of Senate

On motion of Senator Warren the Senate adopted the conference committee report on **H Sub SB 232**, and requested a new conference be appointed.

The President appointed Senators Warren, Wilborn and Corson as a second Conference Committee on the part of the Senate on **H Sub SB 232**.

CONFERENCE COMMITTEE REPORT

Senator Thompson motioned to not adopt the Conference Committee Report on **H Sub SB 271** and appoint a new conference. The motion was adopted by voice vote.

The President appointed Senators Thompson, Kloos and Faust-Goudeau as second conferees on the part of the Senate.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 271** submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill as printed as House Substitute for Senate Bill No. 271 with House Committee of the Whole amendments, as follows:

On page 1, by striking all in lines 23 through 36;

By striking all on pages 2 through 5;

On page 6, by striking all in lines 1 through 24; following line 24, by inserting:

"Section 1. (a) In addition to the provisions of K.S.A. 75-3739, and amendments thereto, and any other applicable statutes concerning purchases, a governmental agency shall not purchase or acquire any drone or any related services, maintenance agreements or equipment, the critical components of which were:

- (1) Produced in any country of concern; or
- (2) produced or owned by any foreign principal.

(b) When a governmental agency determines that a critical component must be replaced, the governmental agency may use any replacement component acquired prior to July 1, 2027, but no new replacement component shall be acquired from any foreign principal, unless such component cannot be procured from another source.

(c) Any acquisition that is otherwise prohibited under subsection (a) or (b) may be completed by a governmental agency if:

(1) There is no other reasonable means to acquire such critical components or of addressing the needs of the governmental agency necessitating such acquisition;

(2) the agreement for such acquisition is approved by the secretary of administration after consultation with the adjutant general; and

(3) failure to acquire such critical components or otherwise address the needs of the governmental agency would pose a greater threat to the safety and security of this state than that posed by entering into such acquisition agreement.

(d) The provisions of this section shall not apply to any contract or agreement entered into prior to July 1, 2024.

(e) As used in sections 1 and 2, and amendments thereto:

(1) "Company" means any:

(A) For-profit corporation, partnership, limited partnership, limited liability partnership, limited liability company, joint venture, trust, association, sole proprietorship or other organization, including any:

(i) Subsidiary of such company, a majority ownership interest of which is held by such company;

(ii) parent company that holds a majority ownership interest of such company; and

(iii) other affiliate or business association of such company whose primary purpose is to make a profit; or

(B) nonprofit organization.

(2) (A) "Country of concern" means the following:

(i) People's republic of China, including the Hong Kong special administrative region;

(ii) republic of Cuba;

(iii) islamic republic of Iran;

(iv) democratic people's republic of Korea;

(v) Russian federation; and

(vi) Bolivarian republic of Venezuela.

(B) "Country of concern" does not include the republic of China (Taiwan).

(3) "Critical component" means those components or subcomponents that are:

(A) Distinct and serviceable articles; and

(B) the primary component or subcomponent of an identifiable process or subprocess necessary to the recording, storing or transmitting of data or any other form of information.

(4) "Domicile" means the country where a:

(A) Company is organized;

(B) company completes a substantial portion of its business; or

(C) majority of a company's ownership interest is held.

(5) "Drone" means an unmanned aircraft that is controlled remotely by a human operator or operates autonomously through computer software or other programming.

(6) "Foreign principal" means:

(A) The government or any official of the government of a country of concern;

(B) any political party, subdivision thereof or any member of a political party of a country of concern;

(C) any corporation, partnership, association, organization or other combination of persons organized under the laws of or having its principal place of business in a country of concern. "Foreign principal" includes any subsidiary owned or wholly controlled by any such entity;

(D) any agent of or any entity otherwise under the control of a country of concern;

(E) any individual whose residence is in a country of concern and who is not a citizen or lawful permanent resident of the United States; or

(F) any individual, entity or combination thereof described in paragraphs (A) through (E) that has a controlling interest in any company formed for the purpose of manufacturing, distributing, transporting or selling critical components for drones and related services and equipment.

(7) "Governmental agency" means the state or any political or taxing subdivision of the state or any office, agency or instrumentality thereof.

(8) "State-level agency" means any department, authority, bureau, division, office or other governmental agency of this state.

Sec. 2. (a) (1) Except as provided by paragraph (2), no state-level agency shall enter into a contract or agreement to procure final or finished goods or services from a foreign principal.

(2) A state-level agency may enter into a contract or agreement to procure final or finished goods or services from a foreign principal if such foreign principal:

(A) Previously received a determination that there are no unresolved national security concerns and action under 50 U.S.C. § 4565, as in effect on July 1, 2024, that has concluded with respect to a covered transaction, if such foreign principal has not undergone a change in control constituting a covered control transaction, since such determination to conclude action was made; or

(B) has a national security agreement in effect on July 1, 2024, with the committee on foreign investment in the United States, or the United States department of defense, under 50 U.S.C. § 4565, as in effect on July 1, 2024, and maintains such national security agreement.

(b) The provisions of this section shall not apply to any contract or agreement entered into prior to July 1, 2024.";

And by renumbering sections accordingly;

On page 1, in the title, by striking all in lines 2 through 19; in line 20, by striking all before the period and inserting "prohibiting the acquisition of critical components of drone technology from counties of concern; relating to state contracts; prohibiting state-level agencies from procuring final or finished goods or services from a foreign principal";

And your committee on conference recommends the adoption of this report.

SEAN TARWATER

JESSE BORJON

JASON PROBST

Conferees on part of House

MICHAEL THOMPSON

RICK KLOOS

OLETHA FAUST GOUDEAU

Conferees on part of Senate

Senator Thompson moved the Senate adopt the Conference Committee Report on **H Sub SB 271**.

Senator Fransisco's motion to not adopt the Conference Committee Report and appoint a new conference failed.

Upon the showing of 10 hands a motion to Call the Question was requested. The motion prevailed by voice vote.

On roll call, the vote was: Yeas 21; Nays 12; Present and Passing 1; Absent or Not Voting 6.

Yeas: Alley, Baumgardner, Blasi, Bowers, Dietrich, Erickson, Fagg, Gossage, Kerschen, Kloos, Longbine, Masterson, Peck, Petersen, Pyle, Shallenburger, Steffen, Straub, Thompson, Warren, Wilborn.

Nays: Corson, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Olson, Pettet, Pittman, Reddi, Sykes, Ware.

Present and Passing: Tyson.

Absent or Not Voting: Billinger, Claeys, Doll, McGinn, O'Shea, Ryckman.

The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 292** submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill as printed with House Committee amendments, as follows:

On page 1, following line 33, by inserting:

"New Sec. 3. No member of the state military forces may be placed in confinement in immediate association with enemy prisoners, both foreign and domestic, or other foreign nationals who are not members of the armed forces.

New Sec. 4. (a) A person punished under K.S.A. 48-2301, and amendments thereto, by a company-grade commanding officer who considers the findings unsupported by the evidence or the punishment unjust or disproportionate to the offense can demand from the commanding officer a de novo review of the findings and punishment.

(1) Upon such demand, any punishment shall be stayed and the hearing record, evidence and supporting documents under K.S.A. 48-2301, and amendments thereto, shall be forwarded to the next superior field-grade commander.

(2) Upon receipt of such evidence, the next superior commander shall obtain a written legal review of the matter and, after providing the accused an opportunity to be heard, make a written decision on:

(A) Whether to uphold or reverse any finding of guilt; and

(B) whether to uphold, mitigate or reduce any punishment.

(b) A person punished under K.S.A. 48-2301, and amendments thereto, by a field-grade commanding officer, or an officer of a general or flag rank in command who considers the punishment unjust or disproportionate to the offense can, through the proper channel, appeal to the next superior commander within 10 days of being informed about the punishment.

(1) The appeal shall be promptly forwarded and decided, but the person punished may be required to undergo the punishment. The superior commander may exercise the same powers with respect to the punishment imposed in K.S.A. 48-2301(f), and amendments thereto.

(2) Before acting on an appeal, the superior commander in charge of the appeal must give the accused the opportunity to be heard and can refer the case to a judge advocate for consideration and advice. The manner in which the opportunity to be heard is exercised at the sole discretion of the superior commander.

(c) A person punished under K.S.A. 48-2201, and amendments thereto, is entitled to one appeal but is not entitled to any appeal under this section.

New Sec. 5. (a) The imposition and enforcement of disciplinary punishment under K.S.A. 48-2301, and amendments thereto, for any act or omission does not bar a trial by a civilian court of competent jurisdiction for a serious crime or offense related to the same act or omission and not properly punishable under this code.

(b) The enforcement of a disciplinary punishment may be shown by the accused during trial proceedings and, when shown, shall be considered in the determination of punishment if the accused is found guilty.

New Sec. 6. (a) Any person subject to this code shall be punished at the direction of a commanding officer if such person is:

(1) In a training leadership position with respect to a specially protected junior

member of the armed forces; and

(2) engages in prohibited sexual activity with such specially protected junior member of the armed forces.

(b) Any person subject to this code shall be punished at the direction of a commanding officer if they are:

(1) A military recruiter and engage in prohibited sexual activity with an applicant for military service;

(2) a military recruiter and engage in prohibited sexual activity with a specially protected junior member of the armed forces who is enlisted under a delayed entry program; or

(3) a military cadre and engages in prohibited sexual activity with a specially protected junior member of the armed forces who is enlisted under a delayed entry program.

(c) Consent is not a defense for any conduct listed in this section.

(d) As used in this section:

(1) "Applicant for military service" means a person who, under regulations prescribed by the secretary of the military department concerned, is an applicant for original enlistment or appointment in the United States armed forces or state military forces.

(2) "Military recruiter" means a person who, under regulations prescribed by the secretary of the military department concerned, has the primary duty to recruit persons for military service.

(3) "Prohibited sexual activity" means, as specified in military regulations, inappropriate physical intimacy under circumstances described in such regulations.

(4) "Specially protected junior member of the armed forces" means:

(A) A member of the armed forces or state military forces who is assigned to, or is awaiting assignment to, basic training or other initial active duty for training, including a member who is enlisted under a delayed entry program;

(B) a member of the armed forces or state military forces who is a cadet, midshipman, an officer candidate or a student in any other officer qualification program; and

(C) a member of the armed forces or state military forces in any program that, by regulation prescribed by the secretary of the military department concerned, is identified as a training program for initial career qualification.

(5) "Training leadership position" means any person subject to this code that is assigned or attached to a unit whose primary purpose is the recruitment of members into the United States armed forces or state military forces or who serve as faculty, staff, drill instructor or in other leadership position in:

(A) A basic training program;

(B) a training program for entry into the United States armed forces or state military forces;

(C) a reserve officers' training unit;

(D) an officers' candidate school; or

(E) any program that is identified as a training program or initial career qualification.

New Sec. 7. Any person subject to this code shall be guilty of the offense of sexual harassment and shall be punished at the direction of a commanding officer if such

person's conduct meets the following elements:

(a) Such person made sexual advances, demands or requests for sexual favors or knowingly engaged in other conduct of a sexual nature;

(b) such conduct was unwelcome; and

(c) under the circumstances, such conduct:

(1) Would cause a reasonable person to believe, and such person did believe, that submission to such conduct would be made, either explicitly or implicitly, a term or condition of a person's job, pay, career, benefits or entitlements;

(2) would cause a reasonable person to believe, and such person did believe, that submission to or rejection of such conduct by a person is used as a basis for career or employment decisions affecting such person's job, pay, career, benefits or entitlements; or

(3) was so severe, repetitive or pervasive that a reasonable person would perceive, and such person did perceive, an intimidating, hostile or offensive work environment.

New Sec. 8. (a) Any sentinel or lookout who is drunk, sleeps or leaves while on post before being regularly relieved shall be punished at the direction of a commanding officer.

(b) Any sentinel or lookout who loiters or wrongfully sits down on post shall be punished at the direction of a commanding officer.

New Sec. 9. (a) Any person subject to this code who, knowing that another person is a sentinel or lookout, uses wrongful and disrespectful language that is directed toward and within the hearing of the sentinel or lookout, who is in execution of duties as a sentinel or lookout, shall be punished at the direction of a commanding officer.

(b) Any person subject to this code who, knowing that another person is a sentinel or lookout, behaves in a wrongful and disrespectful manner that is directed toward and within the sight of the sentinel or lookout, who is in execution of duties as a sentinel or lookout, shall be punished at the direction of a commanding officer.

New Sec. 10. Any person subject to this code shall be punished at the direction of a commanding officer if such person willfully:

(a) Alters, conceals, removes, mutilates, obliterates or destroys a public record; or

(b) takes a public record with the intent to alter, conceal, remove, mutilate, obliterate or destroy such public record.

New Sec. 11. Any person subject to this code shall be punished at the direction of a commanding officer if such person intentionally:

(a) Falsely makes or alters any signature or any part of any writing that would, if genuine, impose a legal liability on another or change their legal rights or liability; or

(b) utters, offers, issues or transfers such writing, known by the person to be so made or altered.

New Sec. 12. (a) Any person subject to this code shall be punished at the direction of a commanding officer if such person willfully impersonates:

(1) An officer, noncommissioned officer or petty officer;

(2) an agent of superior authority of one of the armed forces or state military forces; or

(3) a government official.

(b) Any person subject to this code shall be punished at the direction of a commanding officer if such person, with intent to defraud, impersonates any person referred to in subsection (a).

(c) Any person subject to this code shall be punished at the direction of a commanding officer if such person, without intent to defraud, impersonates a government official by committing an act that exercises or asserts the authority of the office of the official being impersonated.

New Sec. 13. Any person subject to this code shall be punished at the direction of a commanding officer if such person:

(a) Is not authorized to wear an insignia, decoration, badge, ribbon, device or lapel button; and

(b) wrongfully wears such insignia, decoration, badge, ribbon, device or lapel button upon the person's uniforms or civilian clothing.

New Sec. 14. (a) Any person subject to this code shall be punished at the direction of a commanding officer if such person wrongfully takes any mail before such mail is delivered to or received by the addressee, with the intent to obstruct the correspondence, or to pry into the business secrets of any person or organization.

(b) Any person subject to this code shall be punished at the direction of a commanding officer if they wrongfully open, destroy or steal mail before such mail is delivered to or received by the addressee.

New Sec. 15. (a) Any person subject to this code shall be punished at the direction of a commanding officer if such person:

(1) Is the driver of a vehicle that is involved in an accident that results in a personal injury or property damage; and

(2) wrongfully leaves the scene of the accident without providing:

(A) Assistance to an injured person; or

(B) personal identification to others involved in the accident or to appropriate authorities.

(b) Any person subject to this code shall be punished at the direction of a commanding officer if such person:

(1) Is a passenger in a vehicle that is involved in an accident that results in personal injury or property damage;

(2) is the superior commissioned or noncommissioned officer of the driver or commander of the vehicle; and

(3) wrongfully and unlawfully orders, causes or permits the driver to leave the scene of the accident without providing:

(A) Assistance to an injured person; or

(B) personal identification to others involved in the accident or to appropriate authorities.

New Sec. 16. Any person subject to this code shall be punished at the direction of a commanding officer if such person willfully and wrongfully:

(a) Discharges or brandishes a firearm under any circumstances that endanger a human life; or

(b) causes a reasonable person to be apprehensive of the potential endangerment of human life.

New Sec. 17. (a) Any person subject to this code shall be guilty of simple assault and shall be punished at the direction of a commanding officer if such person:

(1) Attempts to do bodily harm to another person;

(2) offers to do bodily harm to another person; or

(3) does bodily harm to another person.

(b) As used in this section, "another person" means a member, cadet, trainee or recruit of the state military forces, the United States armed forces or the state military forces of another state.

New Sec. 18. (a) Any person subject to this code shall be punished at the direction of a commanding officer if such person commits a violent offense against a spouse, intimate partner or immediate family member of such person.

(b) Any person subject to this code shall be punished at the direction of a commanding officer if such person, with the intent to threaten or intimidate a spouse, intimate partner or immediate family member of such person, commits an offense under this code against:

- (1) Any person; or
- (2) any property, including animals.

(c) Any person subject to this code shall be punished at the direction of a commanding officer if such person, with the intent to threaten or intimidate a spouse, intimate partner or immediate family member of such person, violates a protection order.

(d) Any person subject to this code shall be punished at the direction of a commanding officer if such person, with the intent to commit a violent offense against a spouse, intimate partner or immediate family member of such person, violates a protection order.

New Sec. 19. (a) Any person subject to this code shall be punished at the direction of a commanding officer if such person communicates a threat to injure the person, property or reputation of another.

(b) Any person subject to this code shall be punished at the direction of a commanding officer if such person communicates a threat to injure the person or property of another by use of:

- (1) An explosive;
- (2) a weapon of mass destruction;
- (3) a biological or chemical agent, substance or weapon; or
- (4) a hazardous material.

(c) Any person subject to this code shall be punished at the direction of a commanding officer if such person maliciously communicates a false threat concerning the person or property of another by use of:

- (1) An explosive;
- (2) a weapon of mass destruction;
- (3) a biological or chemical agent, substance or weapon; or
- (4) a hazardous material.

(d) As used in this section, "false threat" means a threat that, at the time it is communicated, is known to be untrue by the person communicating the threat.

New Sec. 20. (a) Any person subject to this code is guilty of wrongful distribution of intimate visual images or visual images of sexually explicit conduct and shall be punished at the direction of a commanding officer if such person:

(1) Knowingly and wrongfully broadcasts or distributes an intimate visual image of another person or a visual image of sexually explicit conduct involving a person who:

(A) Is at least 18 years of age at the time the intimate visual image or visual image of sexually explicit conduct was created;

(B) is identifiable from the intimate visual image or visual image of sexually

explicit conduct or from information displayed in connection with the intimate visual image or visual image of sexually explicit conduct; and

(C) does not explicitly consent to the broadcast or distribution of the intimate visual image or visual image of sexually explicit conduct;

(2) knows or reasonably should have known that the intimate visual image or visual image of sexually explicit conduct was made under circumstances in which the person depicted in the intimate visual image or visual image of sexually explicit conduct retained a reasonable expectation of privacy regarding any broadcast or distribution of the intimate visual image or visual image of sexually explicit conduct;

(3) knows or reasonably should have known that the broadcast or distribution of the intimate visual image or visual image of sexually explicit conduct is likely to:

(A) Cause harm, harassment, intimidation, emotional distress or financial loss for the person depicted in the intimate visual image or visual image of sexually explicit conduct; or

(B) harm substantially the depicted person with respect to that person's health, safety, business, calling, career, financial condition, reputation or personal relations; or

(4) engaged in conduct that had a reasonably direct connection to a military mission or military environment.

(b) As used in this section:

(1) "Broadcast" means to electronically transmit a visual image with the intent that it be viewed by a person or persons.

(2) "Distribute" means to deliver to the actual or constructive possession of another person, including transmission by mail or electronic means.

(3) "Intimate visual image" means a visual image that depicts the private area of a person.

(4) "Private area" means the naked or underwear-clad genitalia, anus, buttocks or female areola or nipple.

(5) "Reasonable expectation of privacy" means circumstances in which a reasonable person would believe that a private area of the person, or sexually explicit conduct involving that person, would not be visible to the public.

(6) "Sexually explicit conduct" means actual or simulated genital-to-genital contact, oral-to-genital contact, anal-to-genital contact or oral-to-anal contact, whether between persons of the same or opposite sex, bestiality, masturbation or sadistic or masochistic abuse.

(7) "Visual image" means:

(A) Any developed or undeveloped photograph, picture, film or video;

(B) any digital or computerized image, picture, film or video made by any means, including those transmitted by any means, including streaming media not stored in a permanent format; or

(C) any digital or electronic data capable of conversion into a visual image.

New Sec. 21. (a) Any person subject to this code shall, if the conditions in subsection (b) are satisfied, be punished at the direction of a commanding officer if such person induces another person to:

(1) Take an oath; and

(2) falsely testify, depose or make a statement upon such oath.

(b) The conditions referred to in subsection (a) are the following:

(1) The oath is administered regarding a matter for which such oath is required or

authorized by law.

- (2) The oath is administered by a person that has the authority to do so.
- (3) Upon making such oath, the other person willfully makes or attests to a statement.
- (4) The statement is material to the proceedings.
- (5) The statement is false.
- (6) When the statement is made or attested to, the person subject to this code and the person induced into such conduct do not believe such statement is true.

New Sec. 22. Any person subject to this code shall be punished at the direction of a commanding officer if such person engages in conduct intending to influence, impede or otherwise obstruct the due administration of justice.

New Sec. 23. Any person subject to this code shall be punished at the direction of a commanding officer if such person:

- (a) Knows another person has committed a serious offense; and
- (b) wrongfully conceals the commission of the offense and fails to make the commission of the offense known to civilian or military authorities as soon as possible.

New Sec. 24. Any person subject to this code shall be punished at the direction of a commanding officer if such person, in the presence of a court-martial, a board of officers, a military commission, a court of inquiry, a preliminary hearing or an officer taking a deposition for the state of Kansas or the United States, wrongfully refuses to qualify as a witness or to answer a question after having been directed to do so by the presiding authority.

New Sec. 25. Any person subject to this code shall be punished at the direction of a commanding officer if such person knows that one or more persons authorized to make searches and seizures are seizing, about to seize or are endeavoring to seize property then destroy, remove or otherwise dispose of the property with the intent to prevent the seizure of such property.

New Sec. 26. Any person subject to this code shall be punished at the direction of a commanding officer if such person has reason to believe that an adverse administrative action is pending against any person subject to this code and:

- (a) Intentionally acts to influence, impede or obstruct the conduct of the proceeding; or
- (b) acts to obstruct the due administration of justice.

New Sec. 27. (a) Any person subject to this code shall be punished at the direction of a commanding officer if such person:

- (1) Occupies an official position or has official duties; and
- (2) wrongfully asks for, accepts or receives something of value with the intent to have the person's decision or action influenced regarding an official matter in which the state of Kansas or the United States is interested.

(b) Any person subject to this code shall be punished at the direction of a commanding officer if such person:

- (1) Wrongfully promises, offers or gives something of value to a person who occupies an official position or has official duties; and
- (2) intends to influence the decisions or actions of the person regarding an official matter in which the state of Kansas or the United States is interested.

New Sec. 28. (a) Any person subject to this code shall be punished at the direction of a commanding officer if such person:

(1) Occupies an official position or has official duties; and
(2) wrongfully asks for, accepts or receives something of value as compensation for or in recognition of services rendered or to be rendered by the person regarding an official matter in which the state of Kansas or the United States is interested.

(b) Any person subject to this code shall be punished at the direction of a commanding officer if such person promises, offers or gives something of value to a person who occupies an official position or who has official duties as compensation for or in recognition of services rendered by such person regarding an official matter in which the state of Kansas or the United States is interested.

New Sec. 29. (a) Any person subject to this code shall be punished at the direction of a commanding officer if such person, with the knowing intent to defraud and obtain money, property, services or something of value, uses:

(1) A stolen credit card, debit card or other access device;
(2) a revoked, canceled or otherwise invalid credit card, debit card or other access device; or
(3) a credit card, debit card or other access device without the authorization of a person whose authorization is required for such use.

(b) As used in this section:

(1) "Access device" means the same as defined in 18 U.S.C. § 1029.
(2) "Credit card" and "debit card" mean cards issued on behalf of the United States government or the state of Kansas or because of the member's service in the state military forces.

New Sec. 30. Any person subject to this code shall be guilty of extortion and be punished at the direction of a commanding officer if such person communicates threats to another person with the intention to obtain something of value or any acquittance, advantage or immunity.

New Sec. 31. (a) Any person subject to this code shall be punished at the direction of a commanding officer if such person, without legal justification or lawful authorization:

(1) Knowingly and wrongfully views the private area of another person without the other person's consent and when that other person has a reasonable expectation of privacy;

(2) knowingly photographs, videotapes, films or records by any means the private area of another person without that other person's consent and when that other person has a reasonable expectation of privacy; or

(3) knowingly broadcasts or distributes any such recording that the person knew or reasonably should have known was made under the circumstances prescribed in paragraphs (1) and (2).

(b) Any person subject to this code shall be punished at the direction of a commanding officer and is guilty of forcible pandering if such person compels another person to engage in an act of prostitution with any person.

(c) Any person subject to this code shall be punished at the direction of a commanding officer and is guilty of indecent exposure if such person intentionally exposes, in an indecent manner, the genitalia, anus, buttocks or female areola or nipple.

(d) In this section:

(1) "Act of prostitution" means a sexual act or sexual contact as defined in UCMJ article 120 and where the person performing the act receives something of value in

return.

(2) "Another person" or "other person" means a member of the state military forces, the United States armed forces, the state military forces from another state, a cadet, a candidate, a trainee or a recruit.

(3) "Broadcast" means to electronically transmit a visual image with the intent that it be viewed by a person or persons.

(4) "Distribute" means to deliver to the actual or constructive possession of another, including transmission by electronic means.

(5) "Indecent manner" means conduct that amounts to a form of immorality relating to sexual impurity that is grossly vulgar, obscene and repugnant to common propriety and tends to excite sexual desire or deprave morals with respect to sexual relations.

(6) "Private area" means the naked or underwear-clad genitalia, anus, buttocks or female areola or nipple.

(7) "Reasonable expectation of privacy" means circumstances in which a reasonable person would believe that:

(A) The person could disrobe in privacy without being concerned that an image of a private area of the person is being captured; or

(B) a private area of the person would not be visible to the public.

New Sec. 32. (a) Any person subject to this code shall be punished at the direction of a commanding officer if such person takes or threatens to take an adverse personnel action or withholds or threatens to withhold a favorable personnel action with the intent to:

(1) Retaliate against any person for reporting or planning to report a criminal or military offense;

(2) retaliate against any person making or planning to make a protected communication; or

(3) discourage any person from reporting or planning to report a criminal or military offense.

(b) As used in this section:

(1) "Covered individual or organization" means any recipient of communication specified in 10 U.S.C. § 1034(b)(1)(B)(i) through (v).

(2) "Inspector general" means the same as defined in 10 U.S.C. § 1034(j).

(3) "Protected communication" means:

(A) A lawful communication to a member of congress or an inspector general; or

(B) a communication to a covered individual or organization in which a member of the armed forces or state military forces complains of or discloses information that the member reasonably believes constitutes evidence of the following:

(i) A violation of law or regulation prohibiting sexual harassment or unlawful discrimination; or

(ii) gross mismanagement, a gross waste of funds, an abuse of authority or a substantial and specific danger to public health or safety.

(4) "Unlawful discrimination" means discrimination on the basis of race, color, religion, sex or national origin.

New Sec. 33. Army regulation 27-10, military justice, air force instruction 51-201, administration of military justice, and air force instruction 51-202, nonjudicial punishment, may be used to effectuate the purpose and provisions of this code to the extent they are consistent with this code.

New Sec. 34. Nothing in this code precludes administrative action against a person subject to this code for an offense, military or non-military, as allowed by law or regulation.

New Sec. 35. The provisions of this code are severable. If any portion of the code is declared unconstitutional or invalid, or the application of any portion of the code to any person or circumstance is held unconstitutional or invalid, the invalidity shall not affect other portions of the code that can be given effect without the invalid portion or application, and the applicability of such other portions of the code to any person or circumstance shall remain valid and enforceable.

New Sec. 36. Any person subject to this code shall be punished at the direction of a commanding officer if such person willfully disobeys a lawful command of such person's superior commissioned officer.":

On page 12, following line 9, by inserting:

"Sec. 55. K.S.A. 48-2101 is hereby amended to read as follows: 48-2101. In this act, unless the context otherwise requires:

(1) "State military forces" means the national guard of the state, as defined in ~~section 101 (3) of title 32, of the~~ United States Code, and any other military force organized under the laws of the state when not in a status subjecting the state military forces to exclusive federal jurisdiction under title 10 of chapter 47 of the United States Code. The unorganized militia, state defense force, state national guard, home guard or any other name of any state force that does not meet this definition shall be part of the state military forces under this code.

(2) "Officer" means both a commissioned or warrant officer.

(3) "Commanding officer" includes only commissioned officers of the state military forces and shall include officers in charge only when administering nonjudicial punishment under K.S.A. 48-2301, and amendments thereto. The term "commander" has the same meaning as "commanding officer" unless otherwise noted.

(4) "Superior commissioned officer" means a commissioned officer superior in rank or command.

(5) "Enlisted member" means ~~any~~ a person serving in an enlisted grade.

(6) "Grade" means a step or degree, in a graduated scale of office or military rank, that is established and designated as a grade by law or regulation.

(7) "Rank" means the order of precedence among members of the state military forces.

(8) "~~Active~~ State active duty" means full-time duty in the ~~active state~~ military service of the state forces under an order of the governor issued under authority vested in the governor by law, ~~performance of regular duties by technicians, regularly scheduled drills and other legally called assemblies and paid for by state funds,~~

(9) "Duty status other than state active duty" ~~includes active state duty and means~~ any other type of ~~state military duty~~ duty not in federal service and not full-time duty in the active service of the state, under an order issued by authority of law, including travel to and from such duty.

(10) "~~Military court~~" means a court-martial, a court of inquiry, or a provost court.

(11) "~~Military judge~~" means an official of a general or special court-martial detailed ~~in accordance with this code.~~

(12)(10) "~~State judge advocate-general~~" means the ~~commissioned officer~~ judge

advocate appointed by the adjutant general who is responsible for supervising the administration of the military justice in the state military forces, overseeing and managing all legal personnel and services of the state military forces and military legal matters therein and for the administration of military justice.

~~(13)~~(11) "Accuser" means a person who signs and swears to charges, any person who directs that charges nominally be signed and sworn to by another, and any person who has an interest other than an official interest in the prosecution of the accused.

(14)(12) "Military" refers to any or all of the armed forces.

~~(15) "Convening authority" includes, in addition to the person who convened the court, a commissioned officer commanding for the time being, or a successor in command.~~

(16)(13) "May" is used in a permissive sense. The words "no person may ..." means that no person is required, authorized, or permitted to do the act prescribed.

(17)(14) "Shall" is used in an imperative, mandatory sense.

(18)(15) "Code" means this act or the Kansas code of military justice.

~~(19)(16) "Hostile force Enemy" means enemy any hostile force designated as such by the United States, designated terrorist group or organized group designated by the proper civil authority that causes or perpetuates an insurrection against the United States or state of Kansas, rioters, looters, dissidents; and others opposing or interfering with law and order.~~

~~(20)(17) "Judge advocate" means: a commissioned officer of the organized state military forces who is a member in good standing of the state bar of Kansas and is:~~

~~(a) An officer of the Certified or designated as a judge advocate in the judge advocate general's corps of the army or the air force, navy, marine corps or space force, or of the state military forces designated as a law specialist and as an officer of the coast guard or a reserve component of the armed forces; or~~

~~(b) an officer of the air force or the marine corps who is designated as a certified as a non-federally recognized judge advocate under regulations promulgated under this provision by the state judge advocate or a designee as competent to perform such military justice duties required by this code; or~~

~~(c) an officer of the coast guard who is designated as a law specialist.~~

~~(21) "Record," when used in connection with the proceedings of a court-martial, means:~~

~~(a) An official written transcript, written summary or other writing relating to the proceedings; or~~

~~(b) an official audiotape, videotape or similar material from which sound, or sound and visual images, depicting the proceedings may be reproduced.~~

~~(22) For further definition of military terms refer to the dictionary of United States army terms (AR 310-25).~~

~~(18) "Cadet" or "candidate" means a person who is enrolled in or attending a state military academy, a regional training institute or any other formal education program for the purpose of becoming a commissioned officer in the state military forces.~~

~~(19) "Classified information" means:~~

~~(a) Any information or material that has been determined by an official of the United States or any state in accordance with law, an executive order or regulation to require protection against unauthorized disclosure for reasons of national or state security; and~~

(b) any restricted data, as defined in 42 U.S.C. § 2014(y).

(20) "Day" means a calendar day and is not synonymous with the term "unit training assembly." Any punishment authorized by this code that is measured in days shall, when served in a status other than annual training, be construed to mean successive duty days.

(21) "Military offenses" means those offenses punishable under the KCMJ and prescribed under chapter 48 of the Kansas Statutes Annotated, and amendments thereto.

(22) "National security" means the national defense and foreign relations of the United States.

(23) "Commissioned officer" includes a commissioned warrant officer.

(24) "Pay" means the federal active duty base pay in accordance with current United States department of defense military pay tables.

(25) "Open hearing" and "open proceeding" means a hearing or a proceeding that is open to and may be attended by members of the state military forces except for any member who is a witness in such hearing.

(26) "UCMJ" means the uniform code of military justice as defined in title 10 of chapter 47 of the United States Code and put into effect by an executive order of the president of the United States.

Sec. 56. K.S.A. 48-2102 is hereby amended to read as follows: 48-2102. ~~This code applies to all members of the state military forces (a) The following persons who are not in federal service under a call or order of the president of the United States are subject to this code:~~

(1) Members of the state military forces; and

(2) all other persons lawfully ordered to duty as part of the state military forces, from the dates they are required by the terms of the ordered or other directive to obey the code.

(b) A person may not be punished for any offense provided in this code unless:

(1) The offense was committed while the person was in a duty status during the time of the offense or was properly ordered to be in a duty status for the duration of the offense; or

(2) the offense charged shares a nexus to the military status, duty or assignment of the person.

(c) For purposes of this section, the required nexus of connection with military status, duty or assignment is conclusively established for offenses for which there is no equivalent offense in the criminal laws of this state and for offenses involving:

(1) Wrongful use, possession, manufacture, distribution or introduction of a controlled substance as described in K.S.A. 48-3035a, and amendments thereto; or

(2) the state military forces.

(d) Subject-matter jurisdiction is established if a nexus exists between an offense, either military or non-military, and the state military forces. State military forces have primary jurisdiction of military offenses, as defined in K.S.A. 48-2101, and amendments thereto, when persons subject to this code are in a duty status or were properly ordered to be in a duty status. A proper civilian court, except as provided in subsection (e), has primary jurisdiction of an offense when an act or omission violates both this code and local criminal law, foreign and domestic, and when a person subject to this code was neither in a duty status nor properly ordered into a duty status. In such a case involving a military offense, nonjudicial punishment may be initiated only after

the civilian authority has declined to prosecute or has dismissed the charges, provided that jeopardy has not attached. Jurisdiction over attempted crimes, conspiracy crimes, solicitation and accessory crimes shall be determined by the underlying offense.

(e) State military forces have primary jurisdiction of any offense under this code that involves a person subject to the this code when in a duty status, when properly ordered to be in a duty status or when a military nexus exists and specifically includes the wrongful use, possession, manufacture or introduction of a controlled substance as defined in Article 112a of the KCMJ.

Sec. 57. K.S.A. 48-2103 is hereby amended to read as follows: 48-2103. (a) ~~Each person discharged from the state military forces who is later charged with having fraudulently obtained a discharge is, subject to K.S.A. 48-2708, subject to trial by court-martial on that charge and is, after apprehension, subject to this code while in the custody of the military for that trial. Upon conviction of that charge such person is subject to trial by court-martial for all offenses under this code committed before the fraudulent discharge.~~

(b)—No person who has deserted from the state military forces may be relieved from amenability to the jurisdiction of this code by virtue of a separation from any later period of service.

~~(e)~~(b) The fact that any person charged with an offense under this code is separated from the service while proceedings are pending or while undergoing sentence shall not affect the jurisdiction of any ~~court-martial proceeding.~~

Sec. 58. K.S.A. 48-2105 is hereby amended to read as follows: 48-2105. (a) This code applies throughout the state to all times and places, provided that the person subject to the code is in a duty status or subject to this code under K.S.A. 48-2102, and amendments thereto. This grant of military jurisdiction shall neither preclude nor limit civilian jurisdiction over an offense, limited only by the prohibition of double jeopardy. It also applies to all persons otherwise subject to this code while they are serving outside the state, and while they are going to and returning from such service outside the state, in the same manner and to the same extent as if they were serving inside the state.

(b) Courts-martial Nonjudicial punishment may be convened and courts of inquiry may be convened and held in units of the state military forces while those units are serving outside the state with the same jurisdiction and powers as to persons subject to this code as if the proceedings were held inside the state, and offenses committed outside the state may be tried and punished either inside or outside the state.

Sec. 59. K.S.A. 48-2106 is hereby amended to read as follows: 48-2106. (a) The governor, on the recommendation of the adjutant general, shall appoint an officer of the state military forces as staff judge-advocate general advocates in each component of the state's military forces or such judge advocate's designee shall make frequent inspections in the field under the supervision of the administration of military justice in that force. To be eligible for appointment, an officer must be a member of the bar of the highest court of the state and must have been a member of the bar of the state for at least five (5) years.

(b) The adjutant general may appoint as many assistants to the judge-advocate general as he or she considers necessary who shall be designated assistant judge-advocates. To be eligible for appointment, assistant judge-advocates must be officers of the state military forces and members of the bar of the highest court of the state.

~~(e) Convening authorities~~ (b) Commanding officers shall at all times communicate directly with their staff judge advocates in matters relating to the administration of military justice; ~~and the staff. The~~ judge advocate of any command is entitled to communicate directly with the staff judge advocate of a superior or subordinate command; or with the state judge advocate ~~general~~.

~~(d)(c)~~ No person who has acted as member, military judge, trial counsel, assistant trial counsel, defense counsel, assistant defense counsel, or investigating officer, or who has been a witness for either the prosecution or defense, in any case, may later act as staff a judge advocate to any reviewing authority upon the same case.

Sec. 60. K.S.A. 48-2201 is hereby amended to read as follows: 48-2201. (a) Apprehension is the taking of a person into custody.

(b) Any person authorized by ~~regulations governing the state military forces this code or by title 10 of chapter 47 of the United States Code or by regulations issued under either~~, to apprehend persons subject to this code, ~~any marshal of a court-martial appointed pursuant to the provisions of this code~~, and any law enforcement officer having authority to apprehend offenders under the laws of the United States or of a state or municipality; may do so upon reasonable belief that an offense has been committed and that the person apprehended committed it.

(c) Commissioned officers, warrant officers and noncommissioned officers have authority to quell quarrels, frays and disorders among persons subject to this code and to apprehend persons subject to this code who take part therein.

~~(d) Any~~ No person authorized by this article to apprehend persons subject to this code nor the place where such offender is restrained, held or otherwise housed subject to this code ~~who misses a movement to annual training or state active duty or is absent without leave from annual training or state active duty, may be apprehended and delivered to the person's commanding officer pursuant to a warrant issued by a military judge based upon probable cause. Apprehension under this subsection may be made by military police, security police or civilian law enforcement officers may require payment of any fee or charge for receiving, apprehending, confining, restraining, holding or otherwise housing a person except as otherwise provided by law.~~

Sec. 61. K.S.A. 48-2203 is hereby amended to read as follows: 48-2203. (a) Arrest is the restraint of a person by an order, not imposed as a punishment for an offense, directing the person to remain within certain specified limits. Confinement is the physical restraint of a person.

(b) An enlisted member may be ordered into arrest or confinement by any commissioned officer by an order, oral or written, delivered in person or through other persons subject to this code or through any person authorized by this code to apprehend persons. A commanding officer may authorize warrant officers or noncommissioned officers to order enlisted members of such officers' command or subject to such officers' authority into arrest or confinement.

(c) A commissioned officer, ~~or~~ warrant officer or a civilian subject to this code may be ordered ~~apprehended or~~ into arrest or confinement only by a commanding officer to whose authority such commissioned officer or warrant officer is subject, by an order, oral or written, delivered in person or by a commissioned officer. The authority to order such persons apprehended or into arrest or confinement may not be delegated.

(d) No person may be ordered apprehended or into arrest or confinement except for probable cause.

(e) This section does not limit the authority of persons authorized to apprehend offenders to secure the custody of an alleged offender until proper authority may be notified.

Sec. 62. K.S.A. 48-2204 is hereby amended to read as follows: 48-2204. Any person subject to this code charged with an offense under this code may be ordered into arrest or confinement, as circumstances may require; ~~but when charged only with an offense normally tried by a summary court-martial, such person shall not ordinarily be placed in confinement.~~ When any person subject to this code is placed in arrest or confinement prior to trial, immediate steps shall be taken to inform the person of the specific wrong of which the person is accused and to try the person or to dismiss the charges and release the person, in accordance with regulations promulgated by the governor.

Sec. 63. K.S.A. 2023 Supp. 48-2301 is hereby amended to read as follows: 48-2301. (a) ~~(1)~~ Under such regulations as the governor may prescribe, any commanding officer may impose disciplinary punishments for ~~minor military offenses without the intervention of a court-martial pursuant to this article. For purposes of this article, commanding officer shall include officers in charge under this code.~~

~~(2)~~ Only the governor, the adjutant general or an officer of a general or flag rank in command may delegate the powers under this article to a principal assistant who is a member of the state military forces.

(b) Any company-grade commanding officer may in addition to or in lieu of admonition or reprimand, after holding a hearing in which the accused is entitled to be present, impose not more than two of the following disciplinary punishments upon enlisted members of the officer's command:

- (1) ~~An admonition;~~
- (2) ~~a reprimand;~~
- (3) ~~the Withholding of privileges for not more than six months, which need not be consecutive two consecutive weeks;~~
- (2) extra duties for not more than two consecutive weeks and not to exceed two hours per day, holidays included;
- (4)(3) the forfeiture of not more than seven days' pay;
- (5)(4) a fine of not more than seven days' pay; or
- (6)(5) a reduction to the next inferior pay grade, if the grade from which demoted is within the promotion authority of the officer imposing the reduction ~~or any officer subordinate to the one who imposes the reduction;~~
- (7) ~~extra duties, including fatigue or other duties, for not more than 14 days, which need not be consecutive; and~~
- (8) ~~restriction to certain specified limits, with or without suspension from duty, for not more than 14 days, which need not be consecutive, but the officer imposing the reduction need not have actual authority to promote the member on whom the reduction is imposed.~~

(c) Any field-grade commanding officer ~~of the grade of O-4, or above, or an officer of a general or flag rank in command~~ may in addition to or in lieu of admonition or reprimand, after holding a hearing in which the accused is entitled to be present, impose not more than three of the following disciplinary punishments upon enlisted members of the officer's command:

- (1) ~~Any punishment authorized in subsections (b)(1), (2) and (3)~~ Withholding of

privileges for not more than two consecutive weeks;

(2) extra duties for not more than two consecutive weeks but not to exceed two hours per day, holidays included;

(2)(3) the forfeiture of not more than $\frac{1}{2}$ of one month's pay per month for two months 30 days' pay;

(3)(4) a fine of not more than one month's 30 days' pay; or

(4)(5) a reduction to the lowest or any intermediate pay grade, if the grade from which demoted is within the promotion authority of the officer imposing the reduction or any officer subordinate to the one who imposes the reduction, but the officer imposing the reduction need not have actual authority to promote the member on whom the reduction is imposed. An enlisted member in a pay grade above E-4 may not be reduced more than two pay grades;

(5) extra duties, including fatigue or other duties, for not more than 45 days, which need not be consecutive; and

(6) restriction to certain specified limits, with or without suspension from duty, for not more than 60 days, which need not be consecutive.

(d) The governor, the adjutant general, ~~an officer exercising general court-martial convening authority~~ or an officer of a general or flag rank in command may in addition to or in lieu of admonition or reprimand, after a hearing in which the accused is entitled to be present, impose any of the following disciplinary punishments upon officers of the officer's command:

(1) Upon officers of the officer's command, any punishment authorized in subsections (e)(1), (2), (3) and (6) and arrest in quarters for not more than 30 days, which need not be consecutive. Withholding privileges for not more than two consecutive weeks; and

(2) upon enlisted members of the officer's command, any punishment authorized in subsection (e) the forfeiture of not more than 30 days' pay; and

(3) a fine of not more than 30 days' pay.

(e) Whenever any of those punishments are combined to run consecutively, the total length of the combined punishment cannot exceed the authorized duration of the longest punishment in the combination, and there must be an apportionment of punishments so that no single punishment in the combination exceeds its authorized length under this article.

(f) ~~Prior to the offer of non-judicial punishment, the commanding officer shall determine whether arrest in quarters or restriction shall be considered as punishments. If the commanding officer determines that the punishment options may include arrest in quarters or restriction, the accused shall be notified of the right to demand trial by court-martial. If the commanding officer determines that the punishment options will not include arrest in quarters or restriction, the accused shall be notified that there is no right to trial by court-martial in lieu of non-judicial punishment.~~

(g)(f) The officer who imposes the punishment, or the successor in command, may, at any time, suspend, set aside, mitigate or remit any part or amount of the punishment and restore all rights, privileges and property affected. The officer also may mitigate punishments as follows:

(1) Reduction in grade to forfeiture of pay; or

(2) arrest in quarters to restriction; or

(3) extra duties to restriction.

The mitigated punishment shall not be for a greater period than the punishment mitigated. When mitigating reduction in grade to forfeiture of pay, the amount of the forfeiture shall not be greater than the amount that could have been imposed initially under this article by the officer who imposed the punishment mitigated.

~~(h)~~ A person punished under this article who considers the punishment unjust or disproportionate to the offense may, through the proper channel, appeal to the next superior authority within 15 days after the punishment is either announced or sent to the accused, as the commander may determine. The appeal shall be promptly forwarded and decided, but the punishment shall be stayed until final action is taken on the appeal. The superior authority may exercise the same powers with respect to the punishment imposed as may be exercised under subsection (g) by the officer who imposed the punishment. Before acting on an appeal from a punishment, the authority that is to act on the appeal will refer the case to a judge advocate for consideration and advice.

~~(i)~~ The imposition and enforcement of disciplinary punishment under this article for any act or omission is not a bar to trial by court-martial or a civilian court of competent jurisdiction for a serious crime or offense growing out of the same act or omission and not properly punishable under this article; but the fact that a disciplinary punishment has been enforced may be shown by the accused upon trial and, when so shown, it shall be considered in determining the measure of punishment to be adjudged in the event of a finding of guilty.

(g) The governor or the adjutant general may, by order or rule, place limitations on the powers granted by this code with respect to the kinds and amount of punishment, authorized and the categories of commanding officers authorized to exercise those powers.

~~(h)~~(h) Whenever a nonjudicial punishment of forfeiture of an amount of pay is imposed under this article, the forfeiture may apply to base pay accruing before, any deduction, withholding, assignment or forfeiture due on or after the date that punishment is imposed and to any pay accrued before that date.

~~(i)~~(i) Regulations may prescribe the form of records to be kept of proceedings under this article and may prescribe that certain categories of those proceedings shall be in writing.

(j) A person subject to punishment under this article has a right to be physically present during any hearing conducted under this article. A person waives the right to be present at a hearing held to adjudicate the charged offenses if the person fails to go to the appointed place of the hearing at the time prescribed after having been properly informed of the charged offenses and scheduled hearing and was given the requisite opportunity to consult with legal counsel. Any hearing conducted under this article by a company-grade commanding officer during which a finding of guilt is made and punishment is adjudged over and above admonition, reprimand or both shall have a written record that includes all real and testimonial evidence and all other supporting documents.

Sec. 64. K.S.A. 48-2602 is hereby amended to read as follows: 48-2602. (a) No person subject to this code shall compel any person to ~~incriminate himself or herself self-incriminate that person~~ or to answer any question, the answer to which may tend to incriminate the person.

(b) No person subject to this code may interrogate or request any statement from an accused or a person suspected of an offense without first informing ~~him or her that~~

~~person of the nature of the accusation and advising him or her that person that he or she does such person does not have to make any statement regarding the offense of which he or she is such person is accused or suspected, that any statement made by him or her that person may be used as evidence against him or her such person in a trial by court-martial any military or civil proceeding, that he or she has such person has a right to consult with a lawyer, that he or she has such person has a right to have a lawyer present during questioning, that he or she has such person has a right to request a lawyer and that upon request one will be provided without cost or, if he or she that person prefers, he or she such person may retain counsel of his or her choicee such person's choosing at his or her such person's own expense.~~

(c) No person subject to this code may compel any person to make a statement or produce evidence before any military tribunal if the statement or evidence is not material to the issue and may tend to degrade the person.

(d) No statement obtained from any person in violation of this section, or through the use of coercion, unlawful influence or unlawful inducement may be received in evidence against the person in a trial by court-martial.

~~(e) The requirements of this section are binding on all persons administering this code but failure to follow them does not divest a military court of jurisdiction.~~

Sec. 65. K.S.A. 48-2605 is hereby amended to read as follows: 48-2605. ~~(a) Before directing the trial of any charge by general court-martial proceeding to take action under this code, the convening authority shall refer it to a commanding officer should confer with the convening authority's staff commanding officer's servicing judge advocate for consideration and advice. The convening authority may not refer a specification under a charge to a general court-martial for trial unless the convening authority has been advised in writing by the staff judge advocate that:~~

~~(1) The specification alleges an offense under this code;~~

~~(2) the specification is warranted by the evidence indicated in the report of the investigation under K.S.A. 48-2603 and amendments thereto, if there is such a report; and~~

~~(3) a court-martial would have jurisdiction over the accused and the offense.~~

~~(b) The advice of the staff judge advocate under subsection (a) with respect to a specification under a charge shall include a written and signed statement by the staff judge advocate:~~

~~(1) Expressing the staff judge advocate's conclusions with respect to each matter set forth in subsection (a); and~~

~~(2) recommending action that the convening authority take regarding the specification.~~

~~If the specification is referred for trial, the recommendation of the staff judge advocate shall accompany the specification.~~

~~(e) If the charges or specifications are not formally correct or do not conform to the substance of the evidence contained in the report of the investigating officer, formal corrections, and such changes in the charges and specifications as are needed to make them conform to the evidence shall be made.~~

Sec. 66. K.S.A. 48-2708 is hereby amended to read as follows: 48-2708. (a) A person charged with sedition, mutiny, desertion, missing movement or absence without leave in time of war or aiding a hostile force may be ~~tried and~~ punished at any time without limitation.

~~(b) Except as otherwise provided in this section, a person charged with desertion or with the offense punishable under K.S.A. 48-3040 and amendments thereto is not liable to be tried by court-martial if the offense was committed more than three years before the receipt of sworn charges and specifications by an officer exercising summary court-martial jurisdiction over the command.~~

~~(e)(b) Except as otherwise provided in this section, a person charged with any offense is not liable to be tried by court-martial or punished under K.S.A. 48-2301, and amendments thereto, if the offense was committed more than two years before the receipt of sworn charges and specifications by an officer exercising summary court-martial jurisdiction over the command or before the imposition of punishment under K.S.A. 48-2301, K.S.A. 48-2301, and amendments thereto, unless the commission of the offense was not immediately known and not readily discoverable, in which case the statute of limitations is two years from the discovery.~~

~~(c) Periods in which the accused is absent without authority or fleeing from justice shall be excluded in computing the period of limitation prescribed in this article.~~

~~(d) Periods in which the accused was absent from territory in which the state has the authority to apprehend the accused, or in the custody of civil authorities, or in the hands of a hostile force, shall be excluded in computing the period of limitation prescribed in this section.~~

~~(e) When the United States is at war or the president of the United States has declared a national emergency, the running of any statute of limitations applicable to any offense under this code is suspended until three years after the termination of hostilities or national emergency as proclaimed by the president of the United States or by the joint resolution of the United States congress if the offense:~~

~~(1) Involves fraud or attempted fraud against the United States, any state or any agency of either in any manner, whether by conspiracy or not;~~

~~(2) was committed in connection with the acquisition, care, handling, custody, control or disposition of any real or personal property of the United States or any state; or~~

~~(3) was committed in connection with the negotiation, procurement, award, performance, payment, interim financing, cancellation or other termination or settlement of any contract, subcontract or purchase order that is connected with or related to the prosecution of the war or with any disposition of termination inventory by any war contractor or government agency.~~

~~(f) (1) Punishment under new charges and specifications are not barred by the statute of limitations if the conditions specified in paragraph (2) are met and charges or specifications are dismissed as defective or insufficient for any cause and the period prescribed by the applicable statute of limitations:~~

~~(A) Has expired; or~~

~~(B) will expire within 180 days after the date of dismissal of the charges and specifications.~~

~~(2) The conditions referred to in paragraph (1)(B) are that the new charges must:~~

~~(A) Be received by a commanding officer within 180 days after the dismissal of the charges or specifications; and~~

~~(B) allege the same acts or omissions that were alleged in the dismissed charges or specifications or allege acts or omissions that were included in the dismissed charges or specifications.~~

Sec. 67. K.S.A. 48-2709 is hereby amended to read as follows: 48-2709. (a) No person may, without that person's consent, be tried, punished a second time in any court of the state for the same offense.

(b) No proceeding in which an accused has been found guilty by a court-martial commanding officer upon any charge or specification under K.S.A. 48-2301, and amendments thereto, is a trial in the sense of punishment under this section until the finding of guilty has become final after review of the case has been fully completed, time for appeal has run or a final decision on the appeal is made.

(c) ~~A proceeding which, after the introduction of evidence but before a finding, is dismissed or terminated by the convening authority or on motion of the prosecution for failure of available evidence or witnesses without any fault of the accused is a trial in the sense of this section.~~

Sec. 68. K.S.A. 48-2801 is hereby amended to read as follows: 48-2801. Punishment by flogging, branding, marking or tattooing the body, or any other cruel or unusual punishment may not be adjudged by any court-martial commanding officer or inflicted upon any person subject to this code.

Sec. 69. K.S.A. 48-2802 is hereby amended to read as follows: 48-2802. (a) The punishment ~~which that a court-martial commanding officer~~ may direct for an offense may not exceed limits prescribed by this code.

(b) Notwithstanding the limitations already prescribed, the maximum fine that may be assessed by a commanding officer under K.S.A. 48-2301, and amendments thereto, shall not exceed the amount of \$2,500.

Sec. 70. K.S.A. 48-3003 is hereby amended to read as follows: 48-3003. Any person subject to this code who, knowing that an offense punishable by this code has been committed, receives, comforts; or assists the offender in order to hinder or prevent the offender's apprehension, trial; or punishment shall be punished as a court-martial commanding officer may direct.

Sec. 71. K.S.A. 48-3005 is hereby amended to read as follows: 48-3005. (a) An act, done with specific intent to commit an offense under this code, amounting to more than mere preparation and tending, even though failing, to effect its commission, is an attempt to commit that offense.

(b) Any person subject to this code who attempts to commit any offense punishable by this code shall be punished as a court-martial commanding officer may direct, unless otherwise specifically prescribed.

(c) Any person subject to this code may be convicted of an attempt to commit an offense although it appears on the trial hearing that the offense was consummated.

Sec. 72. K.S.A. 48-3006 is hereby amended to read as follows: 48-3006. Any person subject to this code who conspires with any other person to commit an offense under this code shall, if one or more of the conspirators does an act to effect the object of the conspiracy, be punished as a court-martial commanding officer may direct.

Sec. 73. K.S.A. 48-3007 is hereby amended to read as follows: 48-3007. (a) Any person subject to this code who solicits or advises another or others to desert in violation of K.S.A. 48-3010, and amendments thereto, or mutiny in violation of K.S.A. 48-3019, and amendments thereto, shall, if the offense solicited or advised is attempted or committed, be punished with the punishment provided for the commission of the offense, but, if the offense solicited or advised is not committed or attempted, the person shall be punished as a court-martial commanding officer may direct.

(b) Any person subject to this code who solicits or advises another or others to commit an act of misbehavior before ~~a hostile force~~ the enemy in violation of K.S.A. 48-3024, and amendments thereto, or sedition in violation of K.S.A. 48-3019, and amendments thereto, shall, if the offense solicited or advised is committed, be punished with the punishment provided for the commission of the offense, but, if the offense solicited or advised is not committed, the person shall be punished as a ~~court-martial commanding officer~~ commanding officer may direct.

Sec. 74. K.S.A. 48-3008 is hereby amended to read as follows: 48-3008. Any person subject to this code shall be punished at the direction of a commanding officer who:

(1) Procures ~~his or her~~ such person's own enlistment or appointment in the state military forces by knowingly false representation or deliberate concealment as to the person's qualifications for that enlistment or appointment and receives pay or allowances thereunder; or

(2) procures ~~his or her~~ such person's own separation from the state military forces by knowingly false representation or deliberate concealment as to the person's eligibility for that separation; ~~shall be punished as a court-martial may direct.~~

Sec. 75. K.S.A. 48-3009 is hereby amended to read as follows: 48-3009. Any person subject to this code who effects an enlistment or appointment in or a separation from the state military forces of any person who is known to that person to be ineligible for that enlistment, appointment, or separation because it is prohibited by law, regulation, or order shall be punished as a ~~court-martial commanding officer~~ commanding officer may direct.

Sec. 76. K.S.A. 48-3010 is hereby amended to read as follows: 48-3010. (a) Any member of the state military forces who:

(1) Without authority goes or remains absent from the member's unit, organization, or place of duty with intent to remain away therefrom permanently;

(2) quits ~~his or her~~ such member's unit, organization or place of duty with intent to avoid hazardous duty or to shirk important service; or

(3) without being regularly separated from one of the state military forces, enlists or accepts an appointment in the same or another one of the state military forces, or in one of the armed forces of the United States, without fully disclosing the fact is guilty of desertion.

(b) Any commissioned officer of the state military forces who, after tender of resignation and before notice of its acceptance, quits ~~his or her~~ such commissioned officer's post or proper duties without leave and with intent to remain away therefrom permanently is guilty of desertion.

(c) Any person found guilty of desertion or attempt to desert shall be punished ~~as a court-martial may direct~~ at the direction of a commanding officer.

Sec. 77. K.S.A. 48-3011 is hereby amended to read as follows: 48-3011. Any person subject to this code shall be punished at the direction of a commanding officer who, without authority:

(1)(a) Fails to go to the person's appointed place of duty at the time prescribed;

(2)(b) goes from that place; or

(3)(c) absents ~~himself or herself~~ oneself or remains absent from ~~the~~ such person's unit, organization; or place of duty at which ~~he or she~~ such person is required to be at the time prescribed; ~~shall be punished as a court-martial may direct.~~

Sec. 78. K.S.A. 48-3012 is hereby amended to read as follows: 48-3012. (a) Any

person subject to this code who through neglect or design misses the movement of a ship, aircraft, or unit with which the person is required in the course of duty to move shall be punished as a ~~court-martial~~ commanding officer may direct.

(b) Any person subject to this code who wrongfully and intentionally jumps into the water from a vessel in use by the United States armed forces or state military forces shall be punished at the direction of a commanding officer.

Sec. 79. K.S.A. 48-3013 is hereby amended to read as follows: 48-3013. Any person subject to this code who uses contemptuous words against the president, the ~~vice-president~~ vice president, congress, the secretary of defense, ~~the secretary of a military department, the secretary of homeland security,~~ the governor or the governor of any other state, ~~the legislature or the legislature of any other state,~~ territory, commonwealth or possession in which that person may be serving, shall be punished as a ~~court-martial~~ commanding officer may direct.

Sec. 80. K.S.A. 48-3014 is hereby amended to read as follows: 48-3014. Any person subject to this code who behaves with disrespect ~~towards his or her~~ toward such person's superior commissioned officer shall be punished as a ~~court-martial~~ commanding officer may direct.

Sec. 81. K.S.A. 48-3015 is hereby amended to read as follows: 48-3015. Any person subject to this code ~~who~~:

~~(1) shall be punished at the direction of a commanding officer if such person strikes the person's superior commissioned officer or draws or lifts up any weapon or offers any violence against the superior commissioned officer while the officer is in the execution of his or her the officer's office; or~~

~~(2) willfully disobeys a lawful command of his or her superior commissioned officer; shall be punished as a court-martial may direct.~~

Sec. 82. K.S.A. 48-3016 is hereby amended to read as follows: 48-3016. Any warrant officer or enlisted member ~~who~~ shall be punished at the direction of a commanding officer if such person:

~~(1)(a)~~ (1)(a) Strikes or assaults a warrant officer, noncommissioned officer or petty officer, while that officer is in the execution of ~~his or her~~ such officer's office;

~~(2)(b)~~ (2)(b) willfully disobeys the lawful order of a warrant officer, noncommissioned officer, or petty officer; or

~~(3)(c)~~ (3)(c) treats with contempt or is disrespectful in language or deportment toward a warrant officer, noncommissioned officer, or petty officer, while that officer is in the execution of ~~his or her~~ such officer's office; ~~shall be punished as a court-martial may direct.~~

Sec. 83. K.S.A. 48-3017 is hereby amended to read as follows: 48-3017. Any person subject to this code ~~who~~ shall be punished at the direction of a commanding officer if such person:

~~(1)(a)~~ (1)(a) Violates or fails to obey any lawful general order or regulation;

~~(2)(b)~~ (2)(b) having knowledge of any other lawful order issued by a member of the state military forces which it is the person's duty to obey, fails to obey the order; or

~~(3)(c)~~ (3)(c) is derelict in the performance of ~~his or her~~ such person's duties; ~~shall be punished as a court-martial may direct.~~

Sec. 84. K.S.A. 48-3018 is hereby amended to read as follows: 48-3018. Any person subject to this code ~~who~~ shall be punished at the direction of a commanding officer if such person is guilty of cruelty toward, or oppression or maltreatment of, any

person subject to ~~his or her~~ such person's orders ~~shall be punished as a court-martial may direct.~~

Sec. 85. K.S.A. 48-3019 is hereby amended to read as follows: 48-3019. (a) Any person subject to this code who:

(1) With intent to usurp or override lawful military authority, refuses, in concert with any other person, to obey orders or otherwise do ~~his~~ such person's duty or creates any violence or disturbance is guilty of mutiny;

(2) with intent to cause the overthrow or destruction of lawful civil authority, creates, in concert with any other person, revolt, violence, or other disturbance against that authority is guilty of sedition; or

(3) fails to do ~~his~~ such person's utmost to prevent and suppress a mutiny or sedition being committed in ~~his~~ such person's presence, or fails to take all reasonable means to inform ~~his~~ such person's superior commissioned officer or commanding officer of a mutiny or sedition ~~which he~~ that such person knows or has reason to believe is taking place, is guilty of a failure to suppress or report a mutiny or sedition.

(b) A person who is found guilty of attempted mutiny, mutiny, sedition; or failure to suppress or report a mutiny or sedition shall be punished ~~as a court-martial may direct~~ at the direction of a commanding officer.

Sec. 86. K.S.A. 48-3020 is hereby amended to read as follows: 48-3020. Any person subject to this code ~~who~~ shall be punished at the direction of a commanding officer if such person:

(a) Resists apprehension; ~~or~~

(b) breaks arrest; or

(c) ~~who~~ escapes from physical restraint, custody or confinement lawfully imposed ~~shall be punished as a court-martial may direct.~~

Sec. 87. K.S.A. 48-3021 is hereby amended to read as follows: 48-3021. (a) Any person subject to this code ~~who~~ shall be punished at the direction of a commanding officer, whether or not the prisoner was committed to such person's charge in strict compliance with the law if such person:

(1) Without proper authority, releases ~~any a~~ prisoner ~~committed to his or her charge, or who;~~

(2) through neglect or by design, suffers ~~allows~~ any ~~such~~ prisoner to escape, ~~shall be punished as a court-martial may direct, whether or not the prisoner was committed in strict compliance with law;~~ or

(3) unlawfully drinks any alcoholic beverage with a prisoner.

Sec. 88. K.S.A. 48-3022 is hereby amended to read as follows: 48-3022. Any person subject to this code who, except as provided by law or regulation, apprehends, arrests; or confines any person shall be punished ~~as a court-martial may direct~~ at the direction of a commanding officer.

Sec. 89. K.S.A. 48-3023 is hereby amended to read as follows: 48-3023. Any person subject to this code ~~who~~ shall be punished at the direction of a commanding officer if such person:

(1)(a) Is responsible for unnecessary delay in the disposition of any case of a person accused of an offense under this code; or

(2)(b) knowingly and intentionally fails to enforce or comply with any provision of this code regulating the proceedings before, during; or after ~~trial~~ punishment of an accused; ~~shall be punished as a court-martial may direct.~~

Sec. 90. K.S.A. 48-3024 is hereby amended to read as follows: 48-3024. Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person~~, before or in the presence of a ~~hostile force~~ the enemy:

- (1)(a) Runs away;
- (2)(b) shamefully abandons, surrenders; or delivers up any command, unit, place or military property ~~which it is the person's~~ that such person has a duty to defend;
- (3)(c) through disobedience, neglect; or intentional misconduct endangers the safety of any such command, unit, place; or military property;
- (4)(d) casts away ~~his or her~~ such person's arms or ammunition;
- (5)(e) is guilty of cowardly conduct;
- (6)(f) quits ~~his or her~~ such person's place of duty to plunder or pillage;
- (7)(g) causes false alarms in any command, unit; or place under control of the armed forces of the United States or the state military forces;
- (8)(h) willfully fails to do ~~his or her~~ such person's utmost to encounter, engage, capture; or destroy any hostile force, combatants, vessels, aircraft; or any other thing; ~~which it is the person's duty so~~ that the person has a duty to encounter, engage, capture; or destroy; or
- (9)(i) does not afford all practicable relief and assistance to any troops, combatants, vessels; or aircraft of the armed forces belonging to the United States or their allies, to the state; or to any other state; when engaged in battle; ~~shall be punished as a court-martial may direct.~~

Sec. 91. K.S.A. 48-3025 is hereby amended to read as follows: 48-3025. Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person~~ compels or attempts to compel the commander of any ~~of place, vessel, aircraft or other military property or of any body of members of the state military forces, the United States armed forces or the military forces of the state, or of~~ any other state, to give ~~it up~~ such property or body of members to a ~~hostile force~~ an enemy or to abandon ~~it,~~ such property or body of members or who strikes the colors or flag to a ~~hostile force~~ an enemy without proper authority; ~~shall be punished as a court-martial may direct.~~

Sec. 92. K.S.A. 48-3026 is hereby amended to read as follows: 48-3026. Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person~~, in time of war or civil disturbance, discloses the parole or countersign to any person not entitled to receive it; or who gives to another who is entitled to receive and use the parole or countersign a different parole or countersign from that which, to the person's knowledge, ~~he or she~~ that person was authorized and required to give; ~~shall be punished as a court-martial may direct.~~

Sec. 93. K.S.A. 48-3027 is hereby amended to read as follows: 48-3027. Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person~~ forces a safeguard ~~shall be punished as a court-martial may direct.~~

Sec. 94. K.S.A. 48-3028 is hereby amended to read as follows: 48-3028. (a) All persons subject to this code shall secure all public property taken from the hostile force for the service of the United States, or the state of Kansas, and shall give notice and turn over to the proper authority without delay all captured or abandoned property in their possession, custody; or control.

(b) Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person~~:

(1) Fails to carry out the duties prescribed in subsection (a);
 (2) buys, sells, trades; or in any way deals in or disposes of captured or abandoned property, whereby that person receives or expects any profit, benefit, or advantage to ~~himself or herself~~ such person or another directly or indirectly connected with ~~himself or herself~~ such person; or

(3) engages in looting or pillaging; ~~shall be punished as a court-martial may direct.~~

Sec. 95. K.S.A. 48-3029 is hereby amended to read as follows: 48-3029. Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person:~~

~~(1)(a)~~ (a) Aids, or attempts to aid the ~~hostile force~~ enemy with arms, ammunition, supplies, money; or other things; or

~~(2)(b)~~ (b) without proper authority, knowingly harbors or protects or gives intelligence to, or communicates or corresponds with or holds any intercourse with the ~~hostile force~~ enemy, either directly or indirectly; ~~shall be punished as a court-martial may direct.~~

Sec. 96. K.S.A. 48-3030 is hereby amended to read as follows: 48-3030. Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person,~~ while in the hands of a hostile force in time of war or civil disturbance:

~~(1)(a)~~ (a) For the purpose of securing favorable treatment by the person's captors, acts without proper authority in a manner contrary to law, custom; or regulation, to the detriment of others of whatever nationality held by a ~~hostile force~~ the enemy as civilian or military prisoners; or

~~(2)(b)~~ (b) while in a position of authority over such persons, maltreats ~~them~~ such persons without justifiable cause; ~~shall be punished as a court-martial may direct.~~

Sec. 97. K.S.A. 48-3031 is hereby amended to read as follows: 48-3031. (a) Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person,~~ with intent to deceive;

(1) Signs any false record, return, regulation, order; or other official document, knowing it to be false; or

(2) makes any other false official statement knowing ~~it~~ such statement to be false; ~~shall be punished as a court-martial may direct.~~

(b) Any person subject to this code shall be punished at the direction of a commanding officer if such person:

(1) Takes an oath that is administered:

(A) In a matter in which such oath is required to do so; and

(B) by a person with the authority to do so; and

(2) upon taking such oath, makes or subscribes to a statement that, at the time the oath was administered, the person did not believe to be true.

Sec. 98. K.S.A. 48-3032 is hereby amended to read as follows: 48-3032. Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person,~~ without proper authority:

~~(1)(a)~~ (a) Sells or otherwise disposes of any military property of the United States or of the state;

~~(2)(b)~~ (b) willfully or through neglect damages, destroys; or loses any military property of the United States or of the state; or

~~(3)(c)~~ (c) willfully or through neglect suffers to be damaged, destroyed, sold; or wrongfully disposed of; any military property of the United States or of the state ~~shall~~

~~be punished as a court-martial may direct.~~

Sec. 99. K.S.A. 48-3033 is hereby amended to read as follows: 48-3033. Any person subject to this code ~~who, while in a duty status, shall be punished at the direction of a commanding officer if such person~~ willfully or recklessly wastes, spoils; or otherwise willfully and wrongfully destroys or damages any property other than military property of the United States or of the state ~~shall be punished as a court-martial may direct.~~

Sec. 100. K.S.A. 48-3033a is hereby amended to read as follows: 48-3033a. (a) Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person~~ willfully and wrongfully hazards or suffers to be hazarded any vessel of the armed forces ~~shall be punished as a court-martial may direct of the United States or any state military forces.~~

(b) Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person~~ negligently hazards or suffers to be hazarded any vessel of the armed forces ~~shall be punished as a court-martial may direct of the United States or any state military forces.~~

Sec. 101. K.S.A. 48-3034 is hereby amended to read as follows: 48-3034. Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person~~ operates any vehicle in a manner ~~proscribed prohibited~~ by K.S.A. 8-1567, and amendments thereto, in a reckless or wanton manner or while impaired by a substance described in K.S.A. 48-3035a ~~shall be punished as a court-martial may direct, and amendments thereto.~~

Sec. 102. K.S.A. 48-3035 is hereby amended to read as follows: 48-3035. (a) Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person~~ is found drunk, ~~under the influence of any intoxicant, narcotic, barbiturate or somnifacient or similar substance,~~ on duty or sleeping upon his or her post, or who leaves that post before he or she is regularly relieved, shall be punished as a court-martial may direct.

(b) Any person subject to this code shall be punished at the direction of a commanding officer if such person, as a result of indulgence in any alcoholic beverage or any drug, is incapacitated for the proper performance of duty.

Sec. 103. K.S.A. 48-3035a is hereby amended to read as follows: 48-3035a. (a) Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person~~ wrongfully uses, is under the influence of, possesses, manufactures, distributes, imports into the customs territory of the United States, exports from the United States or introduces into an installation, vessel, vehicle or aircraft used by or under the control of the armed forces of the United States or state military forces a substance described in subsection (b) ~~shall be punished as a court-martial may direct.~~

(b) The substances referred to in subsection (a) are the following:

(1) Opium, heroin, cocaine, amphetamine, lysergic acid diethylamide, methamphetamine, phencyclidine, barbituric acid and marijuana and any compound or derivative of any such substance.

(2) Any substance not specific in subsection (b)(1) that is listed on a schedule of controlled substances prescribed by the president of the United States or the governor for the purposes of this article.

(3) Any other substance not specified in subsection (b)(1) or contained on a list

prescribed by the president of the United States or governor under subsection (b)(2) that is listed in schedules I through V of section 202 of the controlled substances act (21 U.S.C. §.812).

(c) A person subject to this code shall be punished at the direction of a commanding officer if such person wrongfully possesses in such person's blood or urine the metabolites of a controlled substance as identified in subsection (b).

Sec. 104. K.S.A. 48-3036 is hereby amended to read as follows: 48-3036. Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person:~~

~~(a) Fights or promotes, or is concerned in or connives at fighting a duel; or who, having~~

~~(b) has knowledge of a challenge sent or about to be sent; and fails to report the fact promptly to the proper authority; shall be punished as a court-martial may direct.~~

Sec. 105. K.S.A. 48-3037 is hereby amended to read as follows: 48-3037. Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person,~~ for the purpose of avoiding work, duty or service in the state military forces:

~~(a) Feigns illness, physical disablement, mental lapse or derangement; or~~

~~(b) intentionally inflicts self-injury; shall be punished as a court-martial may direct.~~

Sec. 106. K.S.A. 48-3038 is hereby amended to read as follows: 48-3038. Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person causes or participates in any riot or breach of the peace shall be punished as a court-martial may direct.~~

Sec. 107. K.S.A. 48-3039 is hereby amended to read as follows: 48-3039. Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person uses provoking or reproachful words or gestures towards any other person subject to this code shall be punished as a court-martial may direct.~~

Sec. 108. K.S.A. 48-3040 is hereby amended to read as follows: 48-3040. Any person subject to this code ~~who shall be guilty of perjury and shall be punished at the direction of a commanding officer if such person, in a judicial proceeding or in a court of justice conducted under this code or in a proceeding or hearing conducted under the auspices of the adjutant general where oaths are administered, willfully and corruptly;~~

~~(a) Gives, upon a lawful oath or in any form allowed by law to be substituted for an oath, any false testimony material to the issue or matter of inquiry is guilty of perjury and shall be punished as a court-martial may direct; or~~

~~(b) in any declaration, certificate, verification or statement under penalty of perjury as permitted under law, testifies to any false statement material to the issue or matter of inquiry.~~

Sec. 109. K.S.A. 48-3041 is hereby amended to read as follows: 48-3041. Any person subject to this code shall, upon conviction, be punished at the direction of a commanding officer if such person:

~~(a)~~ (a) Who, knowing it to be false or fraudulent:

~~(1)~~ (1) Makes any claim against the United States, the state; or any officer thereof; or

~~(2)~~ (2) presents to any person in the civil or military service thereof; for approval or payment any claim against the United States, the state or any officer thereof;

~~(2)~~(b) who, for the purpose of obtaining the approval, allowance; or payment of any claim against the United States, the state; or any officer thereof:

~~(A)~~(1) Makes or uses any writing or other paper knowing it to contain any false or fraudulent statements;

~~(B)~~(2) makes any oath to any fact or to any writing or other paper knowing the oath to be false; or

~~(C)~~(3) forges or counterfeits any signature upon any writing or other paper; or uses any such signature knowing it to be forged or counterfeited;

~~(3)~~(c) who, having charge, possession, custody; or control of any money, or other property of the United States or the state, furnished or intended for the armed forces of the United States or the state military forces, knowingly delivers to any person having authority to receive it, any amount thereof less than that for which the person receives a certificate or receipt; or

~~(4)~~(d) who, being authorized to make or deliver any paper certifying the receipt of any property of the United States or the state, furnished or intended for the armed forces of the United States or the state military forces, makes or delivers to any person such writing without having full knowledge of the truth of the statements therein contained and with intent to defraud the United States or the state; ~~shall, upon conviction, be punished as a court-martial may direct.~~

Sec. 110. K.S.A. 48-3042 is hereby amended to read as follows: 48-3042. ~~(a)~~ Any person subject to this code ~~who shall be punished at the direction of a commanding officer if such person~~ wrongfully takes, obtains; or withholds, by any means, from the possession of the owner or of any other person any money, personal property; or article of value of any kind with intent to:

~~(1) With intent(a)~~ Permanently ~~to~~ deprive or defraud another person of the use and benefit of property or to appropriate it to ~~his or her~~ such person's own use or the use of any person other than the owner, steals that property and is guilty of larceny; or

~~(2) with intent(b)~~ temporarily ~~to~~ deprive or defraud another person of the use and benefit of property or to appropriate it to ~~his or her~~ such person's own use or the use of any person other than the owner, is guilty of wrongful appropriation.

~~(b) Any person found guilty of larceny or wrongful appropriation shall be punished as a court-martial may direct.~~

Sec. 111. K.S.A. 48-3043 is hereby amended to read as follows: 48-3043. Any ~~commissioner~~ commissioned officer or cadet who is convicted of conduct unbecoming ~~of an officer and a gentleman~~ shall be punished as a ~~court-martial~~ commanding officer may direct.

Sec. 112. K.S.A. 48-3044 is hereby amended to read as follows: 48-3044. (a) Though not specifically mentioned in this code, all disorders and neglects to the prejudice of good order and discipline in the state military forces; and all conduct of a nature to bring discredit upon the state military forces of which persons subject to this code may be guilty; shall be taken cognizance of by a ~~general, special or summary court-martial, commanding officer~~ according to the nature and degree of the offense; and shall be punished at the discretion of ~~that court~~ such commanding officer.

(b) However, cognizance may not be taken of, and jurisdiction may not be extended to, the crimes of murder, manslaughter, rape, robbery, maiming, sodomy, arson, ~~extortion~~, assault, not including simple assault, burglary or housebreaking, jurisdiction of which is reserved to civil courts.

Sec. 113. K.S.A. 48-3101 is hereby amended to read as follows: 48-3101. (a) Courts of inquiry to investigate any matter may be convened by ~~any person authorized to convene a general court-martial or by any other person designated by the governor for that purpose~~ an officer of a general or flag rank in command, whether or not the persons involved have requested such an inquiry.

(b) A court of inquiry consists of three or more commissioned officers. For each court of inquiry, the convening authority shall also appoint counsel for the court.

(c) Any person subject to this code whose conduct is subject to inquiry shall be designated as a party. Any person subject to this code or employed in the division of military affairs, who has a direct interest in the subject of inquiry has the right to be designated as a party upon request to the court. Any person designated as a party shall be given due notice and has the right to be present, to be represented by counsel, to cross-examine witnesses; and to introduce evidence.

(d) Members of a court of inquiry may be challenged by a party, but only for cause stated to the court.

(e) The members, counsel, the reporter and interpreters of courts of inquiry shall take an oath or affirmation to faithfully perform their duties.

(f) Witnesses may be summoned to appear and testify and be examined before courts of inquiry, ~~as provided for courts-martial.~~

(g) Courts of inquiry shall make findings of fact but may not express opinions or make recommendations unless required to do so by the convening authority.

(h) Each court of inquiry shall keep a record of its proceedings, which shall be authenticated by the signatures of the president and counsel for the court and forwarded to the convening authority. If the record cannot be authenticated by the president, it shall be signed by a member in lieu of the president. If the record cannot be authenticated by the counsel for the court, it shall be signed by a member in lieu of the counsel.

Sec. 114. K.S.A. 48-3102 is hereby amended to read as follows: 48-3102. (a) ~~The following members of the state military forces, while attending unit training assemblies or annual training or while performing active state duty or otherwise under orders of the governor, persons~~ persons may administer oaths for the purposes of military administration, including military justice, and have the general powers of a notary public in the performance of all notarial acts to be executed by members of the state military wherever they may be, by persons serving with, employed by or accompanying the state military forces outside the state; and by other persons subject to this code outside of the state:

- (1) ~~The state judge advocate general and~~ All assistant-judge advocates;
- (2) ~~all summary courts-martial;~~
- (3) all adjutants, assistant adjutants, acting adjutants and personnel adjutants;
- (4)(3) all commanding officers; and
- (5)(4) ~~all staff judge advocates and legal officers and acting or assistant staff judge advocates and legal officers~~ other persons designated by regulations of the armed forces of the United States or by statute.

(b) ~~The following persons while attending unit training assemblies or annual training, while performing active state duty or otherwise under orders of the governor~~ may administer oaths necessary in the performance of their duties:

- (1) The president, ~~military judge~~ legal advisor, ~~trial counsel~~ recorder and assistant

trial counsel for all general or special courts-martial recorder for all administrative proceedings;

- (2) the president and the counsel for the court of any court of inquiry;
- (3) all officers designated to take a deposition;
- (4) all persons detailed to conduct an investigation; ~~and~~
- (5) all recruiting officers; and
- (5)(6) all other persons designated by regulations of the ~~governor~~ armed forces of the United States or by statute.

(c) No fee may be paid to or received by any person for the performance of any notarial act ~~herein~~ authorized in this section.

(d) The signature without seal of any such person, together with the title of the person's office, is prima facie evidence of his or her such person's authority.

Sec. 115. K.S.A. 48-3103 is hereby amended to read as follows: 48-3103. K.S.A. 48-2102, 48-2103, 48-2201 ~~to through~~ 48-2208, ~~inclusive~~, 48-2301, 48-2503, 48-2505, 48-2702, 48-2801, 48-3001 ~~to 48-3042~~ through 48-3044, inclusive, and 48-3103 ~~to through~~ 48-3105, ~~inclusive~~; as well as those required sections of the United States code of military justice, shall be carefully explained to every enlisted member at the time of the member's enlistment or transfer or induction into the state military forces or within ~~thirty~~ (30) days thereafter. ~~They~~ Such provisions shall also be explained annually to each unit of the state military forces. A complete text of this code and of the regulations prescribed by the governor thereunder shall be made available to any member of the state military forces, upon the member's request, for ~~his or her~~ such member's personal examination.

Sec. 116. K.S.A. 48-3104 is hereby amended to read as follows: 48-3104. (a) Any member of the state military forces who believes ~~himself or herself~~ such member was wronged by the member's a commanding officer, and who, upon due application to that commanding officer, is refused redress, may complain to any superior commissioned officer, who shall forward the complaint to the ~~governor or adjutant general~~ first general in the member's chain of command. Such general officer shall investigate the complaint and take proper measures for redressing the wrong. The first general in the member's chain of command shall, as soon as possible, send to the adjutant general a true statement of the complaint with an explanation of the proceedings held thereon.

(b) An alleged wrong is inappropriate for redress under this section when other adequate processes exist to address the wrong alleged in the complaint. An action is an inappropriate matter for resolution when:

- (1) Review is provided specifically by the code;
- (2) such matter is taken under the recommendation of an administrative board authorized by policy, regulation or instruction at which the complainant was afforded substantially the rights of a respondent; or
- (3) service policy, regulation or instruction specifically authorizes an administrative appeal or similar redress for such matter.

Sec. 117. K.S.A. 48-3105 is hereby amended to read as follows: 48-3105. (a) Whenever complaint is made to any commanding officer that willful damage has been done to the property of any person or that the person's property has been wrongfully taken by members of the state military forces, the person may, subject to such regulations as the governor may prescribe, convene a board to investigate the complaint. The board shall consist of from one to three commissioned officers and, for

the purpose of that investigation, it has power to summon witnesses and examine them upon oath or affirmation, to receive depositions or other documentary evidence, and to assess the damages sustained against the responsible parties. The assessment of damages made by the board is subject to the approval of the commanding officer, and in the amount approved by the commanding officer shall be charged against the pay of the offenders. The order of the commanding officer directing charges herein authorized is conclusive, ~~except as provided in subsection (c)~~, on any disbursing officer for the payment by ~~him or her~~ such disbursing officers to the injured parties of the damages so assessed and approved.

(b) If the offenders cannot be ascertained, but the organization or detachment to which ~~they~~ such offenders belong is known, charges totaling the amount of damages assessed and approved may be ~~paid to the injured parties from the funds of the units of the state military forces to which the offenders belonged~~ made in such proportion as may be considered just upon the individual members thereof who are shown to have been present at the scene at the time the damages complained of were inflicted as determined by the findings of the board.

~~(c) Any person subject to this code who is accused of causing willful damage to property has the right to be represented by counsel, to summon witnesses in the person's behalf, and to cross-examine those appearing against him or her. The accused has the right of appeal to the next higher commander.~~

Sec. 118. K.S.A. 48-3108 is hereby amended to read as follows: 48-3108. (a) Fines imposed by a military court may be paid to it or to an officer executing its process. All such fines shall be payable at the time of approval of the sentence by the convening authority. Any sum so deducted shall be turned into the military court which imposed the fine. Any officer collecting a fine or penalty imposed by a military court upon an officer or enlisted person shall pay it within 30 days to the judge advocate, who shall transmit the same to the adjutant general. The adjutant general shall remit all fines and penalties so received to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto through imposition of nonjudicial punishment may be paid to the state and delivered to the imposing officer or to a person executing the process. Fines may be collected in the following manners:

- (1) By cash or money order;
- (2) by retention of any pay or allowances due or to become due the person fined from any state or the United States;
- (3) by garnishment or levy, together with costs, on the wages, goods and chattels of a person delinquent in paying a fine; and
- (4) registered and filed as a foreign judgment.

~~(b) Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the state general fund to be available for general governmental expenses. The adjutant general shall remit all fines and penalties so received to the state treasurer in accordance with K.S.A. 75-4215, and amendments thereto.~~

~~(b) When the sentence of a court-martial adjudges a fine against any person and such fine has not been fully paid within 10 days after it is due and payable, the president of the military court or the summary court officer shall issue a warrant of commitment directed to the sheriff or chief law enforcement officer of the county in which the court-martial was held or where the offense was committed, directing such sheriff or law~~

enforcement officer to arrest and confine the person until such fine is paid or until one day shall have been served for each \$1 of the fine which is not paid. The form for order of commitment shall be prescribed by the adjutant general.

(c) Damages assessed and approved under K.S.A. 48-3105, and amendments thereto, shall be paid promptly to the owner of the injured property and delivered to the commanding officer who convened the investigating board. Damages may be collected in any of the following manners:

(1) By cash or money order;

(2) by retention of any pay or allowances due or to become due to the person fined from any state or the United States; or

(3) by garnishment or levy, together with costs, on the wages, goods and chattels of a person delinquent in paying a fine.

Sec. 119. K.S.A. 48-3109 is hereby amended to read as follows: 48-3109. ~~No accused may bring an action or proceeding against the convening authority or a member of a military court or officer or person acting under its authority or reviewing its proceedings because of the approval, imposition, or execution of any sentence or the imposition or collection of a fine or penalty, or the execution of any process or mandate of a military court.~~ All persons acting under the provisions of this code, whether a member of the military or a civilian, shall be immune from any personal liability for any of the acts or omissions that such person did or failed to do as part of such person's duties under this code.

Sec. 120. K.S.A. 48-3110 is hereby amended to read as follows: 48-3110. The jurisdiction of the ~~military courts and boards~~ proceedings established by this code shall be presumed and the burden of proof rests on any person seeking to oust those ~~courts or boards of jurisdiction in any action or proceeding~~ proceedings.

Sec. 121. K.S.A. 48-3112 is hereby amended to read as follows: 48-3112. (a) This act shall be so construed as to effectuate its general purpose and to make it uniform, so far as practical, to make the law uniform with the law of the United States uniform code of military justice, title 10 of chapter 47 of title 40 of the United States code. The information accompanying each punitive article of the United States uniform code of military justice shall be used in the defining and charging of any offense and the drafting of any charge and specifications to the extent that the United States code of military justice is consistent with this code.

(b) The decisions of the army court of criminal appeals, air force court of criminal appeals, coast guard court of criminal appeals, navy-marine corps court of criminal appeals and the United States court of appeals for the armed forces shall not be binding on proceedings under this code. Such decisions may be used for guidance in determining the guilt or punishment of any member of the state military forces subject to this code.";

Also on page 12, in line 13, by striking the first "and" and inserting a comma; also in line 13, after "48-516" by inserting ", 48-2101, 48-2102, 48-2103, 48-2104, 48-2105, 48-2106, 48-2201, 48-2202, 48-2203, 48-2204, 48-2205, 48-2206, 48-2207, 48-2208, 48-2401, 48-2401a, 48-2402, 48-2402a, 48-2403, 48-2404, 48-2405, 48-2406, 48-2501, 48-2501a, 48-2502, 48-2503, 48-2504, 48-2505, 48-2506, 48-2507, 48-2601, 48-2602, 48-2603, 48-2604, 48-2605, 48-2606, 48-2701, 48-2702, 48-2703, 48-2704, 48-2705, 48-2706, 48-2707, 48-2708, 48-2709, 48-2710, 48-2711, 48-2712, 48-2713, 48-2714, 48-2715, 48-2716, 48-2717, 48-2718, 48-2719, 48-

2801, 48-2802, 48-2803, 48-2804, 48-2915, 48-2916, 48-2917, 48-2918, 48-2919, 48-2920, 48-2921, 48-2922, 48-2923, 48-2924, 48-2925, 48-2926, 48-2927, 48-2928, 48-2929, 48-2930, 48-2931, 48-2932, 48-3001, 48-3003, 48-3005, 48-3006, 48-3007, 48-3008, 48-3009, 48-3010, 48-3011, 48-3012, 48-3013, 48-3014, 48-3015, 48-3016, 48-3017, 48-3018, 48-3019, 48-3020, 48-3021, 48-3022, 48-3023, 48-3024, 48-3025, 48-3026, 48-3027, 48-3028, 48-3029, 48-3030, 48-3031, 48-3032, 48-3033, 48-3033a, 48-3034, 48-3035, 48-3035a, 48-3036, 48-3037, 48-3038, 48-3039, 48-3040, 48-3041, 48-3042, 48-3043, 48-3044, 48-3101, 48-3102, 48-3103, 48-3104, 48-3105, 48-3106, 48-3107, 48-3108, 48-3109, 48-3110, 48-3112, and 48-3114"; also in line 13, after "48-204" by inserting "and 48-2301";

And by renumbering sections accordingly;

On page 1, in the title, in line 5, by inserting "updating the Kansas code of military justice relating to certain definitions, unlawful acts and punishment requirements thereof;" in line 7, by striking the first "and" and inserting a comma; also in line 7, after "48-516" by inserting ", 48-2101, 48-2102, 48-2103, 48-2105, 48-2106, 48-2201, 48-2203, 48-2204, 48-2602, 48-2605, 48-2708, 48-2709, 48-2801, 48-2802, 48-3003, 48-3005, 48-3006, 48-3007, 48-3008, 48-3009, 48-3010, 48-3011, 48-3012, 48-3013, 48-3014, 48-3015, 48-3016, 48-3017, 48-3018, 48-3019, 48-3020, 48-3021, 48-3022, 48-3023, 48-3024, 48-3025, 48-3026, 48-3027, 48-3028, 48-3029, 48-3030, 48-3031, 48-3032, 48-3033, 48-3033a, 48-3034, 48-3035, 48-3035a, 48-3036, 48-3037, 48-3038, 48-3039, 48-3040, 48-3041, 48-3042, 48-3043, 48-3044, 48-3101, 48-3102, 48-3103, 48-3104, 48-3105, 48-3108, 48-3109, 48-3110 and 48-3112"; in line 8, after "48-204" by inserting "and 48-2301"; in line 9, after "48-252" by inserting ", 48-2104, 48-2202, 48-2205, 48-2206, 48-2207, 48-2208, 48-2401, 48-2401a, 48-2402, 48-2402a, 48-2403, 48-2404, 48-2405, 48-2406, 48-2501, 48-2501a, 48-2502, 48-2503, 48-2504, 48-2505, 48-2506, 48-2507, 48-2601, 48-2603, 48-2604, 48-2606, 48-2701, 48-2702, 48-2703, 48-2704, 48-2705, 48-2706, 48-2707, 48-2710, 48-2711, 48-2712, 48-2713, 48-2714, 48-2715, 48-2716, 48-2717, 48-2718, 48-2719, 48-2803, 48-2804, 48-2915, 48-2916, 48-2917, 48-2918, 48-2919, 48-2920, 48-2921, 48-2922, 48-2923, 48-2924, 48-2925, 48-2926, 48-2927, 48-2928, 48-2929, 48-2930, 48-2931, 48-2932, 48-3001, 48-3106, 48-3107 and 48-3114.";

And your committee on conference recommends the adoption of this report.

RONALD ELLIS

BLAKE CARPENTER

VIRGIL WEIGEL

Conferees on part of House

KELLIE WARREN

RICK WILBORN

ETHAN CORSON

Conferees on part of Senate

Senator Warren moved the Senate adopt the Conference Committee Report on **SB 292**.

On roll call, the vote was: Yeas 37; Nays 0; Present and Passing 0; Absent or Not Voting 3.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Corson, Dietrich, Doll, Erickson,

Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Absent or Not Voting: Claeys, O'Shea, Ryckman.

The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 410** submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill as printed with House Committee amendments, as follows:

On page 1, by striking all in lines 13 through 34;

On page 2, by striking all in lines 1 through 18; following line 18, by inserting:

"New Section 1. Adverse influences not sufficiently accounted for in the agricultural use valuation formula for land devoted to agricultural use shall be addressed by the director of property valuation and the county appraiser. Adverse influences include, but are not limited to, canopy cover, salinity and alkalinity, water table fluctuation and newly constructed drainage and flood control areas. The county appraiser shall address canopy cover, salinity and alkalinity, water table fluctuation and newly constructed drainage and flood control areas as follows:

(a) For canopy cover, the county appraiser shall:

(1) View the parcel;

(2) delineate the area impacted on a map;

(3) determine the appropriate reduction from actual inspection and make the appropriate reduction as follows:

(A) 0 to 25% cover = no reduction;

(B) 25% to 50% cover = 20% reduction;

(C) 50% to 75% cover = 30% reduction; and

(D) 75% to 100% cover = 50% reduction; and

(4) establish an adverse influence file for the parcel;

(b) for salinity and alkalinity, the county appraiser shall:

(1) Request that the taxpayer provide soil analysis from a crop consulting service;

(2) delineate the area impacted on a map;

(3) reduce the value as indicated by the report;

(4) establish an adverse influence file for the parcel; and

(5) notify the local United States department of agriculture natural resources conservation service (NRCS) office of the change;

(c) for water table fluctuation, the county appraiser shall:

(1) Delineate the area impacted on a map;

(2) contact the local NRCS office and request verification;

(3) contact the division of property valuation for assistance;

(4) obtain a temporary influence amount from the division of property valuation to use until the NRCS review is complete; and

(5) establish an adverse influence file for the parcel; and

(d) for newly constructed drainage and flood control areas, the county appraiser shall:

- (1) View the parcel;
- (2) delineate the area impacted on a map;
- (3) contact the division of property valuation for assistance;
- (4) receive an adverse influence amount from the division of property valuation after the division contacts the responsible agency; and
- (5) establish an adverse influence file for the parcel.

New Sec. 2. (a) The following described property, to the extent herein specified, shall be exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

- (1) Any new electric generation facility.
- (2) Any new addition to a new or existing electric generation facility.
- (3) Any new pollution control device constructed or installed on or after January 1, 2025, at a new or existing electric generation facility.

(b) The provisions of this section shall apply from and after commencement of construction or installation of such property and for the 10 taxable years immediately following the taxable year in which construction or installation of such property is completed.

(c) As used in this section:

(1) "Existing electric generation facility" means an electric generation facility described in K.S.A. 66-104(e) or 66-128(b)(2)(C), and amendments thereto, that is in existence on December 31, 2024. "Existing electric generation facility" does not include an electric generation facility that converts wind, solar, biomass, landfill gas or any other renewable source of energy to electricity.

(2) "New addition" means any real or tangible personal property constructed or installed on or after January 1, 2025, for incorporation in and use as part of a new or existing electric generation facility.

(3) "New electric generation facility" means an electric generation facility described in K.S.A. 66-104(e) or 66-128(b)(2)(C), and amendments thereto, and the commencement of construction of such facility began on or after January 1, 2025. "New electric generation facility" includes any electric generation facility that utilizes nuclear energy for the generation of electricity. "New electric generation facility" does not include any electric generation facility that converts wind, solar, biomass, landfill gas or any other renewable source of energy to electricity.

(d) The provisions of this section shall apply to all taxable years commencing after December 31, 2024.

Sec. 3. K.S.A. 2023 Supp. 12-187 is hereby amended to read as follows: 12-187.

(a) No city shall impose a retailers' sales tax under the provisions of this act without the governing body of such city having first submitted such proposition to and having received the approval of a majority of the electors of the city voting thereon at an election called and held therefor. The governing body of any city may submit the question of imposing a retailers' sales tax and the governing body shall be required to submit the question upon submission of a petition signed by electors of such city equal in number to not less than 10% of the electors of such city.

(b) (1) The board of county commissioners of any county may submit the question of imposing a countywide retailers' sales tax to the electors at an election called and held thereon, and any such board shall be required to submit the question upon submission of a petition signed by electors of such county equal in number to not less

than 10% of the electors of such county who voted at the last preceding general election for the office of secretary of state, or upon receiving resolutions requesting such an election passed by not less than $\frac{2}{3}$ of the membership of the governing body of each of one or more cities within such county that contains a population of not less than 25% of the entire population of the county, or upon receiving resolutions requesting such an election passed by $\frac{2}{3}$ of the membership of the governing body of each of one or more taxing subdivisions within such county that levy not less than 25% of the property taxes levied by all taxing subdivisions within the county.

(2) The board of county commissioners of Anderson, Atchison, Barton, Brown, Butler, Chase, Cowley, Cherokee, Crawford, Ford, Franklin, Grant, Jefferson, Linn, Lyon, Marion, Miami, Montgomery, Neosho, Osage, Ottawa, Reno, Riley, Saline, Seward, Sumner, Thomas, Wabaunsee, Wilson and Wyandotte counties may submit the question of imposing a countywide retailers' sales tax and pledging the revenue received therefrom for the purpose of financing the construction or remodeling of a courthouse, jail, law enforcement center facility or other county administrative facility, to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire when sales tax sufficient to pay all of the costs incurred in the financing of such facility has been collected by retailers as determined by the secretary of revenue. Nothing in this paragraph shall be construed to allow the rate of tax imposed by Butler, Chase, Cowley, Lyon, Montgomery, Neosho, Riley, Sumner or Wilson county pursuant to this paragraph to exceed or be imposed at any rate other than the rates prescribed in K.S.A. 12-189, and amendments thereto.

(3) (A) Except as otherwise provided in this paragraph, the result of the election held on November 8, 1988, on the question submitted by the board of county commissioners of Jackson county for the purpose of increasing its countywide retailers' sales tax by 1% is hereby declared valid, and the revenue received therefrom by the county shall be expended solely for the purpose of financing the Banner Creek reservoir project. The tax imposed pursuant to this paragraph shall take effect on the effective date of this act and shall expire not later than five years after such date.

(B) The result of the election held on November 8, 1994, on the question submitted by the board of county commissioners of Ottawa county for the purpose of increasing its countywide retailers' sales tax by 1% is hereby declared valid, and the revenue received therefrom by the county shall be expended solely for the purpose of financing the erection, construction and furnishing of a law enforcement center and jail facility.

(C) Except as otherwise provided in this paragraph, the result of the election held on November 2, 2004, on the question submitted by the board of county commissioners of Sedgwick county for the purpose of increasing its countywide retailers' sales tax by 1% is hereby declared valid, and the revenue received therefrom by the county shall be used only to pay the costs of: (i) Acquisition of a site and constructing and equipping thereon a new regional events center, associated parking and infrastructure improvements and related appurtenances thereto, to be located in the downtown area of the city of Wichita, Kansas, (the "downtown arena"); (ii) design for the Kansas coliseum complex and construction of improvements to the pavilions; and (iii) establishing an operating and maintenance reserve for the downtown arena and the Kansas coliseum complex. The tax imposed pursuant to this paragraph shall commence on July 1, 2005, and shall terminate not later than 30 months after the commencement thereof.

(D) Except as otherwise provided in this paragraph, the result of the election held on August 5, 2008, on the question submitted by the board of county commissioners of Lyon county for the purpose of increasing its countywide retailers' sales tax by 1% is hereby declared valid, and the revenue received therefrom by the county shall be expended for the purposes of ad valorem tax reduction and capital outlay. The tax imposed pursuant to this paragraph shall terminate not later than five years after the commencement thereof.

(E) Except as otherwise provided in this paragraph, the result of the election held on August 5, 2008, on the question submitted by the board of county commissioners of Rawlins county for the purpose of increasing its countywide retailers' sales tax by 0.75% is hereby declared valid, and the revenue received therefrom by the county shall be expended for the purposes of financing the costs of a swimming pool. The tax imposed pursuant to this paragraph shall terminate not later than 15 years after the commencement thereof or upon payment of all costs authorized pursuant to this paragraph in the financing of such project.

(F) The result of the election held on December 1, 2009, on the question submitted by the board of county commissioners of Chautauqua county for the purpose of increasing its countywide retailers' sales tax by 1% is hereby declared valid, and the revenue received from such tax by the county shall be expended for the purposes of financing the costs of constructing, furnishing and equipping a county jail and law enforcement center and necessary improvements appurtenant to such jail and law enforcement center. Any tax imposed pursuant to authority granted in this paragraph shall terminate upon payment of all costs authorized pursuant to this paragraph incurred in the financing of the project described in this paragraph.

(G) The result of the election held on April 7, 2015, on the question submitted by the board of county commissioners of Bourbon county for the purpose of increasing its retailers' sales tax by 0.4% is hereby declared valid, and the revenue received therefrom by the county shall be expended solely for the purpose of financing the costs of constructing, furnishing and operating a courthouse, law enforcement center or jail facility improvements. Any tax imposed pursuant to authority granted in this paragraph shall terminate upon payment of all costs authorized pursuant to this paragraph incurred in the financing of the project described in this paragraph.

(H) The result of the election held on November 7, 2017, on the question submitted by the board of county commissioners of Finney county for the purpose of increasing its countywide retailers' sales tax by 0.3% is hereby declared valid, and the revenues of such tax shall be used by Finney county and the city of Garden City, Kansas, as agreed in an interlocal cooperation agreement between the city and county, and as detailed in the ballot question approved by voters. The tax imposed pursuant to this subparagraph shall be levied for a period of 15 years from the date it is first levied.

(I) The result of the election held on November 3, 2020, on the question submitted by the board of county commissioners of Cherokee county for the purpose of increasing its retailers' sales tax by 0.5% is hereby declared valid, and the revenue received therefrom by the county shall be expended solely for the purpose of financing: (i) Ambulance services within the county; (ii) renovations and maintenance of county buildings and facilities; or (iii) any other projects within the county deemed necessary by the governing body of Cherokee county. The tax imposed pursuant to this subparagraph shall terminate prior to January 1, 2033.

(4) The board of county commissioners of Finney and Ford counties may submit the question of imposing a countywide retailers' sales tax at the rate of 0.25% and pledging the revenue received therefrom for the purpose of financing all or any portion of the cost to be paid by Finney or Ford county for construction of highway projects identified as system enhancements under the provisions of K.S.A. 68-2314(b)(5), and amendments thereto, to the electors at an election called and held thereon. Such election shall be called and held in the manner provided by the general bond law. The tax imposed pursuant to this paragraph shall expire upon the payment of all costs authorized pursuant to this paragraph in the financing of such highway projects. Nothing in this paragraph shall be construed to allow the rate of tax imposed by Finney or Ford county pursuant to this paragraph to exceed the maximum rate prescribed in K.S.A. 12-189, and amendments thereto. If any funds remain upon the payment of all costs authorized pursuant to this paragraph in the financing of such highway projects in Finney county, the state treasurer shall remit such funds to the treasurer of Finney county and upon receipt of such moneys shall be deposited to the credit of the county road and bridge fund. If any funds remain upon the payment of all costs authorized pursuant to this paragraph in the financing of such highway projects in Ford county, the state treasurer shall remit such funds to the treasurer of Ford county and upon receipt of such moneys shall be deposited to the credit of the county road and bridge fund.

(5) The board of county commissioners of any county may submit the question of imposing a retailers' sales tax at the rate of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received therefrom for the purpose of financing the provision of health care services, as enumerated in the question, to the electors at an election called and held thereon. Whenever any county imposes a tax pursuant to this paragraph, any tax imposed pursuant to subsection (a)(2) by any city located in such county shall expire upon the effective date of the imposition of the countywide tax, and thereafter the state treasurer shall remit to each such city that portion of the countywide tax revenue collected by retailers within such city as certified by the director of taxation. The tax imposed pursuant to this paragraph shall be deemed to be in addition to the rate limitations prescribed in K.S.A. 12-189, and amendments thereto. As used in this paragraph, health care services shall include, but not be limited to, the following: Local health departments, city or county hospitals, city or county nursing homes, preventive health care services including immunizations, prenatal care and the postponement of entry into nursing homes by home care services, mental health services, indigent health care, physician or health care worker recruitment, health education, emergency medical services, rural health clinics, integration of health care services, home health services and rural health networks.

(6) The board of county commissioners of Allen county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.5% and pledging the revenue received therefrom for the purpose of financing the costs of operation and construction of a solid waste disposal area or the modification of an existing landfill to comply with federal regulations to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire upon the payment of all costs incurred in the financing of the project undertaken. Nothing in this paragraph shall be construed to allow the rate of tax imposed by Allen county pursuant to this paragraph to exceed or be imposed at any rate other than the rates prescribed in K.S.A. 12-189, and amendments thereto.

(7) (A) The board of county commissioners of Clay and Miami county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.50% in the case of Clay county and at a rate of up to 1% in the case of Miami county, and pledging the revenue received therefrom for the purpose of financing the costs of roadway construction and improvement to the electors at an election called and held thereon. Except as otherwise provided, the tax imposed pursuant to this subparagraph shall expire after five years from the date such tax is first collected. The result of the election held on November 2, 2004, on the question submitted by the board of county commissioners of Miami county for the purpose of extending for an additional five-year period the countywide retailers' sales tax imposed pursuant to this subsection in Miami county is hereby declared valid. The countywide retailers' sales tax imposed pursuant to this subsection in Clay and Miami county may be extended or reenacted for additional five-year periods upon the board of county commissioners of Clay and Miami county submitting such question to the electors at an election called and held thereon for each additional five-year period as provided by law.

(B) The board of county commissioners of Dickinson county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.5% and pledging the revenue received therefrom for the purpose of financing the costs of roadway construction and improvement to the electors at an election called and held thereon. The tax imposed pursuant to this subparagraph shall expire after 10 years from the date such tax is first collected.

(8) The board of county commissioners of Sherman county may submit the question of imposing a countywide retailers' sales tax at the rate of 1% and pledging the revenue received therefrom for the purpose of financing the costs of street and roadway improvements to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire upon payment of all costs authorized pursuant to this paragraph in the financing of such project.

(9) (A) The board of county commissioners of Cowley, Crawford and Woodson county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.5% in the case of Crawford and Woodson county and at a rate of up to 0.25%, in the case of Cowley county and pledging the revenue received therefrom for the purpose of financing economic development initiatives or public infrastructure projects. The tax imposed pursuant to this subparagraph shall expire after five years from the date such tax is first collected.

(B) The board of county commissioners of Russell county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.5% and pledging the revenue received therefrom for the purpose of financing economic development initiatives or public infrastructure projects. The tax imposed pursuant to this subparagraph shall expire after 10 years from the date such tax is first collected.

(10) The board of county commissioners of Franklin county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.25% and pledging the revenue received therefrom for the purpose of financing recreational facilities. The tax imposed pursuant to this paragraph shall expire upon payment of all costs authorized in financing such facilities.

(11) The board of county commissioners of Douglas county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.25% and pledging the revenue received therefrom for the purposes of conservation, access and

management of open space; preservation of cultural heritage; and economic development projects and activities.

(12) The board of county commissioners of Shawnee county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.25% and pledging the revenue received therefrom to the city of Topeka for the purpose of financing the costs of rebuilding the Topeka boulevard bridge and other public infrastructure improvements associated with such project to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire upon payment of all costs authorized in financing such project.

(13) The board of county commissioners of Jackson county may submit the question of imposing a countywide retailers' sales tax at a rate of 0.4% and pledging the revenue received therefrom for the purpose of financing public infrastructure projects to the electors at an election called and held thereon. Such tax shall expire after seven years from the date such tax is first collected.

(14) The board of county commissioners of Neosho county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.5% and pledging the revenue received therefrom for the purpose of financing the costs of roadway construction and improvement to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire upon payment of all costs authorized pursuant to this paragraph in the financing of such project.

(15) The board of county commissioners of Saline county may submit the question of imposing a countywide retailers' sales tax at the rate of up to 0.5% and pledging the revenue received therefrom for the purpose of financing the costs of construction and operation of an expo center to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire after five years from the date such tax is first collected.

(16) The board of county commissioners of Harvey county may submit the question of imposing a countywide retailers' sales tax at the rate of 1.0% and pledging the revenue received therefrom for the purpose of financing the costs of property tax relief, economic development initiatives and public infrastructure improvements to the electors at an election called and held thereon.

(17) The board of county commissioners of Atchison county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.25% and pledging the revenue received therefrom for the purpose of financing the costs of construction and maintenance of sports and recreational facilities to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire upon payment of all costs authorized in financing such facilities.

(18) The board of county commissioners of Wabaunsee county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.5% and pledging the revenue received therefrom for the purpose of financing the costs of bridge and roadway construction and improvement to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire after 15 years from the date such tax is first collected. On and after July 1, 2019, the countywide retailers' sales tax imposed pursuant to this paragraph may be extended or reenacted for one additional period not to exceed 15 years upon the board of county commissioners of Wabaunsee county submitting such question to the electors at an election called and held thereon as provided by law. For any countywide retailers' sales tax that is extended or reenacted

pursuant to this paragraph, such tax shall expire not later than 15 years from the date such tax is first collected.

(19) The board of county commissioners of Jefferson county may submit the question of imposing a countywide retailers' sales tax at the rate of 1% and pledging the revenue received therefrom for the purpose of financing the costs of roadway construction and improvement to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire after six years from the date such tax is first collected. The countywide retailers' sales tax imposed pursuant to this paragraph may be extended or reenacted for additional six-year periods upon the board of county commissioners of Jefferson county submitting such question to the electors at an election called and held thereon for each additional six-year period as provided by law.

(20) The board of county commissioners of Riley county may submit the question of imposing a countywide retailers' sales tax at the rate of up to 1% and pledging the revenue received therefrom for the purpose of financing the costs of bridge and roadway construction and improvement to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire after five years from the date such tax is first collected.

(21) The board of county commissioners of Johnson county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.25% and pledging the revenue received therefrom for the purpose of financing the construction and operation costs of public safety projects, including, but not limited to, a jail, detention center, sheriff's resource center, crime lab or other county administrative or operational facility dedicated to public safety, to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire after 10 years from the date such tax is first collected. The countywide retailers' sales tax imposed pursuant to this subsection may be extended or reenacted for additional periods not exceeding 10 years upon the board of county commissioners of Johnson county submitting such question to the electors at an election called and held thereon for each additional ten-year period as provided by law.

(22) The board of county commissioners of Wilson county may submit the question of imposing a countywide retailers' sales tax at the rate of up to 1% and pledging the revenue received therefrom for the purpose of financing the costs of roadway construction and improvements to federal highways, the development of a new industrial park and other public infrastructure improvements to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire upon payment of all costs authorized pursuant to this paragraph in the financing of such project or projects.

(23) The board of county commissioners of Butler county may submit the question of imposing a countywide retailers' sales tax at the rate of either 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received therefrom for the purpose of financing the costs of public safety capital projects or bridge and roadway construction projects, or both, to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire upon payment of all costs authorized in financing such projects.

(24) The board of county commissioners of Barton county may submit the question of imposing a countywide retailers' sales tax at the rate of up to 0.5% and pledging the revenue received therefrom for the purpose of financing the costs of roadway and

bridge construction and improvement and infrastructure development and improvement to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire after 10 years from the date such tax is first collected.

(25) The board of county commissioners of Jefferson county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.25% and pledging the revenue received therefrom for the purpose of financing the costs of the county's obligation as participating employer to make employer contributions and other required contributions to the Kansas public employees retirement system for eligible employees of the county who are members of the Kansas police and firemen's retirement system, to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire upon payment of all costs authorized in financing such purpose.

(26) The board of county commissioners of Pottawatomie county may submit the question of imposing a countywide retailers' sales tax at the rate of up to 0.5% and pledging the revenue received therefrom for the purpose of financing the costs of construction or remodeling of a courthouse, jail, law enforcement center facility or other county administrative facility, or public infrastructure improvements, or both, to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire upon payment of all costs authorized in financing such project or projects.

(27) The board of county commissioners of Kingman county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received therefrom for the purpose of financing the costs of constructing and furnishing a law enforcement center and jail facility and the costs of roadway and bridge improvements to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire not later than 20 years from the date such tax is first collected.

(28) The board of county commissioners of Edwards county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.375% and pledging the revenue therefrom for the purpose of financing the costs of economic development initiatives to the electors at an election called and held thereon.

(29) The board of county commissioners of Rooks county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.5% and pledging the revenue therefrom for the purpose of financing the costs of constructing or remodeling and furnishing a jail facility to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire upon the payment of all costs authorized in financing such project or projects.

(30) The board of county commissioners of Douglas county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.5% and pledging the revenue received therefrom for the purpose of financing the construction or remodeling of a courthouse, jail, law enforcement center facility, detention facility or other county administrative facility, specifically including mental health and for the operation thereof.

(31) The board of county commissioners of Bourbon county may submit the question of imposing a countywide retailers' sales tax at the rate of up to 1%, in increments of 0.05%, and pledging the revenue received therefrom for the purpose of financing the costs of constructing, furnishing and operating a courthouse, law enforcement center or jail facility improvements to the electors at an election called and

held thereon.

(32) The board of county commissioners of Marion county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.5% and pledging the revenue received therefrom for the purpose of financing the costs of property tax relief, economic development initiatives and the construction of public infrastructure improvements, including buildings, to the electors at an election called and held thereon.

(33) The board of county commissioners of Wilson county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received therefrom for the purpose of supporting emergency medical and ambulance services in the county to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire after 10 years from the date such tax is first collected. The countywide retailers' sales tax imposed pursuant to this paragraph may be extended or reenacted for additional periods not exceeding 10 years per period upon the board of county commissioners of Wilson county submitting such question to the electors at an election called and held thereon for each additional period as provided by law. This paragraph shall not be construed to cause the expiration, repeal or termination of any existing city retailers' sales tax for health care services as defined in paragraph (5).

(34) The board of county commissioners of Atchison county may submit the question of imposing a countywide retailers' sales tax at the rate of up to 1% and pledging the revenue received for the purpose of joint law enforcement communications and solid waste disposal in Atchison county to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire after 10 years from the date such tax is first collected.

(35) The board of county commissioners of Dickinson county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.25% and pledging the revenue received therefrom for the purpose of financing the costs of public safety capital projects to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire after five years from the date such tax is first collected. The countywide retailers' sales tax imposed pursuant to this paragraph may be extended or reenacted for additional five-year periods upon the board of county commissioners of Dickinson county submitting such question to the electors at an election called and held thereon for each additional five-year period as provided by law.

(36) The board of county commissioners of Rawlins county may submit the question of imposing a countywide retailers' sales tax at the rate of up to 1% and pledging the revenue received therefrom for the purpose of financing the costs of construction, remodeling, capital improvements or maintenance of attendance centers or other district facilities of any school district or school districts within the county. The tax imposed pursuant to this paragraph shall expire upon payment of all costs authorized in financing the costs of attendance centers or other district facilities for U.S.D. No. 105.

(37) The board of county commissioners of Marshall county may submit the question of imposing a countywide retailers' sales tax at the rate of up to 1% and pledging the revenue therefrom for the purpose of financing the costs of constructing or remodeling and furnishing a jail facility to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire upon the payment of

all costs authorized in financing such project or projects.

(38) The board of county commissioners of Neosho county may submit the question of imposing a countywide retailers' sales tax at the rate of 0.5% and pledging the revenue received therefrom for the purpose of financing the costs of roadway and bridge construction, maintenance and improvement to the electors at an election called and held thereon. The tax imposed pursuant to this paragraph shall expire after 10 years from the date such tax is first collected.

(c) The boards of county commissioners of any two or more contiguous counties, upon adoption of a joint resolution by such boards, may submit the question of imposing a retailers' sales tax within such counties to the electors of such counties at an election called and held thereon and such boards of any two or more contiguous counties shall be required to submit such question upon submission of a petition in each of such counties, signed by a number of electors of each of such counties where submitted equal in number to not less than 10% of the electors of each of such counties who voted at the last preceding general election for the office of secretary of state, or upon receiving resolutions requesting such an election passed by not less than $\frac{2}{3}$ of the membership of the governing body of each of one or more cities within each of such counties that contains a population of not less than 25% of the entire population of each of such counties, or upon receiving resolutions requesting such an election passed by $\frac{2}{3}$ of the membership of the governing body of each of one or more taxing subdivisions within each of such counties that levy not less than 25% of the property taxes levied by all taxing subdivisions within each of such counties.

(d) Notwithstanding any provision of law to the contrary, including subsection (b) (5), any city retailers' sales tax being levied by a city prior to July 1, 2006, shall continue in effect until repealed in the manner provided herein for the adoption and approval of such tax or until repealed by the adoption of an ordinance for such repeal. Any countywide retailers' sales tax in the amount of 0.5% or 1% in effect on July 1, 1990, shall continue in effect until repealed in the manner provided herein for the adoption and approval of such tax.

(e) Any city or county proposing to adopt a retailers' sales tax shall give notice of its intention to submit such proposition for approval by the electors in the manner required by K.S.A. 10-120, and amendments thereto. The notices shall state the time of the election and the rate and effective date of the proposed tax. If a majority of the electors voting thereon at such election fail to approve the proposition, such proposition may be resubmitted under the conditions and in the manner provided in this act for submission of the proposition. If a majority of the electors voting thereon at such election shall approve the levying of such tax, the governing body of any such city or county shall provide by ordinance or resolution, as the case may be, for the levy of the tax. Any repeal of such tax or any reduction or increase in the rate thereof, within the limits prescribed by K.S.A. 12-189, and amendments thereto, shall be accomplished in the manner provided herein for the adoption and approval of such tax except that the repeal of any such city retailers' sales tax may be accomplished by the adoption of an ordinance so providing.

(f) The sufficiency of the number of signers of any petition filed under this section shall be determined by the county election officer. Every election held under this act shall be conducted by the county election officer.

(g) (1) The governing body of the city or county proposing to levy any retailers'

sales tax shall specify the purpose or purposes for which the revenue would be used, and a statement generally describing such purpose or purposes shall be included as a part of the ballot proposition.

(2) In addition to the requirements set forth in paragraph (1), the governing body of the county proposing to levy a countywide retailers' sales tax shall include as a part of the ballot proposition whether:

(A) The apportionment formula provided in K.S.A. 12-192, and amendments thereto, will apply to the revenue;

(B) an interlocal agreement was entered whereby the county will retain either all or part of the revenue; or

(C) pursuant to law, the county retains the revenue in its entirety.

Sec. 4. K.S.A. 2023 Supp. 12-189 is hereby amended to read as follows: 12-189. The rate of any city retailers' sales tax shall be fixed in increments of 0.05% and in an amount not to exceed 2% for general purposes and not to exceed 1% for special purposes, which shall be determined by the governing body of the city. For any retailers' sales tax imposed by a city for special purposes, such city shall specify the purposes for which such tax is imposed. All such special purpose retailers' sales taxes imposed by a city shall expire after 10 years from the date such tax is first collected. The rate of any countywide retailers' sales tax shall be fixed in an amount not to exceed 1% and shall be fixed in increments of 0.25%, and which amount shall be determined by the board of county commissioners, except that:

(a) The board of county commissioners of Wabaunsee county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such rate at 1.25%; the board of county commissioners of Osage or Reno county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such rate at 1.25% or 1.5%; the board of county commissioners of Cherokee, Crawford, Ford, Saline, Seward or Wyandotte county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such rate at 1.5%; the board of county commissioners of Atchison or Thomas county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such rate at 1.5% or 1.75%; the board of county commissioners of Anderson, Barton, Jefferson or Ottawa county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such rate at 2%; the board of county commissioners of Marion county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such rate at 2.5%; the board of county commissioners of Franklin, Linn and Miami counties, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate allowed to be imposed by the respective board of county commissioners on July 1, 2007, plus up to 1.0%; and the board of county commissioners of Brown or Grant county, for the purposes of K.S.A. 12-187(b)(2), and amendments thereto, may fix such rate at up to 2%;

(b) the board of county commissioners of Jackson county, for the purposes of K.S.A. 12-187(b)(3), and amendments thereto, may fix such rate at 2%;

(c) the boards of county commissioners of Finney and Ford counties, for the purposes of K.S.A. 12-187(b)(4), and amendments thereto, may fix such rate at 0.25%;

(d) the board of county commissioners of any county, for the purposes of K.S.A. 12-187(b)(5), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate allowed to be imposed by a board of county commissioners on the effective date of this act plus 0.25%, 0.5%, 0.75% or 1%, as the case requires;

(e) the board of county commissioners of Dickinson county, for the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such rate at 1.5%, and the board of county commissioners of Miami county, for the purposes of K.S.A. 12-187(b)(7), and amendments thereto, may fix such rate at 1.25%, 1.5%, 1.75% or 2%;

(f) the board of county commissioners of Sherman county, for the purposes of K.S.A. 12-187(b)(8), and amendments thereto, may fix such rate at 2.25%;

(g) the board of county commissioners of Crawford or Russell county for the purposes of K.S.A. 12-187(b)(9), and amendments thereto, may fix such rate at 1.5%;

(h) the board of county commissioners of Franklin county, for the purposes of K.S.A. 12-187(b)(10), and amendments thereto, may fix such rate at 1.75%;

(i) the board of county commissioners of Douglas county, for the purposes of K.S.A. 12-187(b)(11) and (b)(30), and amendments thereto, may fix such rate at 1.75%;

(j) the board of county commissioners of Jackson county, for the purposes of K.S.A. 12-187(b)(13), and amendments thereto, may fix such rate at 1.4%;

(k) the board of county commissioners of Sedgwick county, for the purposes of K.S.A. 12-187(b)(3)(C), and amendments thereto, may fix such rate at 2%;

(l) the board of county commissioners of Neosho county, for the purposes of K.S.A. 12-187(b)(14), and amendments thereto, may fix such rate at 1.0% or 1.5%;

(m) the board of county commissioners of Saline county, for the purposes of K.S.A. 12-187(b)(15), and amendments thereto, may fix such rate at up to 1.5%;

(n) the board of county commissioners of Harvey county, for the purposes of K.S.A. 12-187(b)(16), and amendments thereto, may fix such rate at 2.0%;

(o) the board of county commissioners of Atchison county, for the purpose of K.S.A. 12-187(b)(17), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate allowed to be imposed by the board of county commissioners of Atchison county on the effective date of this act plus 0.25%;

(p) the board of county commissioners of Wabaunsee county, for the purpose of K.S.A. 12-187(b)(18), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate allowed to be imposed by the board of county commissioners of Wabaunsee county on July 1, 2007, plus 0.5%;

(q) the board of county commissioners of Jefferson county, for the purpose of K.S.A. 12-187(b)(19) and (25), and amendments thereto, may fix such rate at 2.25%;

(r) the board of county commissioners of Riley county, for the purpose of K.S.A. 12-187(b)(20), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate allowed to be imposed by the board of county commissioners of Riley county on July 1, 2007, plus up to 1%;

(s) the board of county commissioners of Johnson county, for the purposes of K.S.A. 12-187(b)(21), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate allowed to be imposed by the board of county commissioners of Johnson county on July 1, 2007, plus 0.25%;

(t) the board of county commissioners of Wilson county, for the purposes of K.S.A. 12-187(b)(22), and amendments thereto, may fix such rate at up to 2%;

(u) the board of county commissioners of Butler county, for the purposes of K.S.A. 12-187(b)(23), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate otherwise allowed pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;

(v) the board of county commissioners of Barton county, for the purposes of K.S.A.

12-187(b)(24), and amendments thereto, may fix such rate at up to 1.5%;

(w) the board of county commissioners of Lyon county, for the purposes of K.S.A. 12-187(b)(3)(D), and amendments thereto, may fix such rate at 1.5%;

(x) the board of county commissioners of Rawlins county, for the purposes of K.S.A. 12-187(b)(3)(E), and amendments thereto, may fix such rate at 1.75%;

(y) the board of county commissioners of Chautauqua county, for the purposes of K.S.A. 12-187(b)(3)(F), and amendments thereto, may fix such rate at 2.0%;

(z) the board of county commissioners of Pottawatomie county, for the purposes of K.S.A. 12-187(b)(26), and amendments thereto, may fix such rate at up to 1.5%;

(aa) the board of county commissioners of Kingman county, for the purposes of K.S.A. 12-187(b)(27), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate otherwise allowed pursuant to this section, plus 0.25%, 0.5%, 0.75%, or 1%;

(bb) the board of county commissioners of Edwards county, for the purposes of K.S.A. 12-187(b)(28), and amendments thereto, may fix such rate at 1.375%;

(cc) the board of county commissioners of Rooks county, for the purposes of K.S.A. 12-187(b)(29), and amendments thereto, may fix such rate at up to 1.5%;

(dd) the board of county commissioners of Bourbon county, for the purposes of K.S.A. 12-187(b)(3)(G) and (b)(31), and amendments thereto, may fix such rate at up to 2.0%;

(ee) the board of county commissioners of Marion county, for the purposes of K.S.A. 12-187(b)(32), and amendments thereto, may fix such rate at 2.5%;

(ff) the board of county commissioners of Finney county, for the purposes of K.S.A. 12-187(b)(3)(H), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate otherwise allowed pursuant to this section, plus 0.3%;

(gg) the board of county commissioners of Cherokee county, for the purposes of K.S.A. 12-187(b)(3)(I), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate otherwise allowed pursuant to this section, plus 0.5%;

(hh) the board of county commissioners of Wilson county, for the purposes of K.S.A. 12-187(b)(33), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate otherwise allowed pursuant to this section, plus 0.25%, 0.5%, 0.75% or 1%;

(ii) the board of county commissioners of Atchison county, for the purposes of K.S.A. 12-187(b)(34), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate otherwise allowed pursuant to this section, plus up to 1%;

~~and~~

(jj) the board of county commissioners of Dickinson county, for the purposes of K.S.A. 12-187(b)(35), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate otherwise allowed pursuant to this section, plus 0.25%;

(kk) the board of county commissioners of Rawlins county, for the purposes of K.S.A. 12-187(b)(36), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate otherwise allowed pursuant to this section, plus up to 1%;

(ll) the board of county commissioners of Marshall county, for the purposes of K.S.A. 12-187(b)(37), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate otherwise allowed pursuant to this section, plus up to 1%;

~~and~~

(mm) the board of county commissioners of Neosho county, for the purposes of

K.S.A. 12-187(b)(38), and amendments thereto, may fix such rate at a percentage that is equal to the sum of the rate otherwise allowed pursuant to this section, plus 0.5%.

Any county or city levying a retailers' sales tax is hereby prohibited from administering or collecting such tax locally, but shall utilize the services of the state department of revenue to administer, enforce and collect such tax. Except as otherwise specifically provided in K.S.A. 12-189a, and amendments thereto, such tax shall be identical in its application, and exemptions therefrom, to the Kansas retailers' sales tax act and all laws and administrative rules and regulations of the state department of revenue relating to the Kansas retailers' sales tax shall apply to such local sales tax insofar as such laws and rules and regulations may be made applicable. The state director of taxation is hereby authorized to administer, enforce and collect such local sales taxes and to adopt such rules and regulations as may be necessary for the efficient and effective administration and enforcement thereof.

Upon receipt of a certified copy of an ordinance or resolution authorizing the levy of a local retailers' sales tax, the director of taxation shall cause such taxes to be collected within or without the boundaries of such taxing subdivision at the same time and in the same manner provided for the collection of the state retailers' sales tax. Such copy shall be submitted to the director of taxation within 30 days after adoption of any such ordinance or resolution. The director of taxation shall confirm that all provisions of law applicable to the authorization of local sales tax have been followed prior to causing the collection. If the director of taxation discovers that a city or county did not comply with any provision of law applicable to the authorization of a local sales tax after collection has commenced, the director shall immediately notify the city or county and cease collection of such sales tax until such noncompliance is remedied. All moneys collected by the director of taxation under the provisions of this section shall be credited to a county and city retailers' sales tax fund which fund is hereby established in the state treasury, except that all moneys collected by the director of taxation pursuant to the authority granted in K.S.A. 12-187(b)(22), and amendments thereto, shall be credited to the Wilson county capital improvements fund. Any refund due on any county or city retailers' sales tax collected pursuant to this act shall be paid out of the sales tax refund fund and reimbursed by the director of taxation from collections of local retailers' sales tax revenue. Except for local retailers' sales tax revenue required to be deposited in the redevelopment bond fund established under K.S.A. 74-8927, and amendments thereto, all local retailers' sales tax revenue collected within any county or city pursuant to this act shall be apportioned and remitted at least quarterly by the state treasurer, on instruction from the director of taxation, to the treasurer of such county or city.

Revenue that is received from the imposition of a local retailers' sales tax that exceeds the amount of revenue required to pay the costs of a special project for which such revenue was pledged shall be credited to the city or county general fund, as the case requires.

The director of taxation shall provide, upon request by a city or county clerk or treasurer or finance officer of any city or county levying a local retailers' sales tax, monthly reports identifying each retailer doing business in such city or county or making taxable sales sourced to such city or county, setting forth the tax liability and the amount of such tax remitted by each retailer during the preceding month and identifying each business location maintained by the retailer and such retailer's sales or use tax registration or account number. Such report shall be made available to the clerk

or treasurer or finance officer of such city or county within a reasonable time after it has been requested from the director of taxation. The director of taxation shall be allowed to assess a reasonable fee for the issuance of such report. Information received by any city or county pursuant to this section shall be confidential, and it shall be unlawful for any officer or employee of such city or county to divulge any such information in any manner. Any violation of this paragraph by a city or county officer or employee is a class A misdemeanor, and such officer or employee shall be dismissed from office. Reports of violations of this paragraph shall be investigated by the attorney general. The district attorney or county attorney and the attorney general shall have authority to prosecute violations of this paragraph.

Sec. 5. K.S.A. 2023 Supp. 12-192 is hereby amended to read as follows: 12-192.

(a) Except as otherwise provided by subsection (b), (d) or (h), all revenue received by the director of taxation from a countywide retailers' sales tax shall be apportioned among the county and each city located in such county in the following manner:

(1) $\frac{1}{2}$ of all revenue received by the director of taxation shall be apportioned among the county and each city located in such county in the proportion that the total tangible property tax levies made in such county in the preceding year for all funds of each such governmental unit bear to the total of all such levies made in the preceding year; and

(2) $\frac{1}{2}$ of all revenue received by the director of taxation from such countywide retailers' sales tax shall be apportioned among the county and each city located in such county, first to the county that portion of the revenue equal to the proportion that the population of the county residing in the unincorporated area of the county bears to the total population of the county, and second to the cities in the proportion that the population of each city bears to the total population of the county, except that no persons residing within the Fort Riley military reservation shall be included in the determination of the population of any city located within Riley county.

All revenue apportioned to a county shall be paid to its county treasurer and shall be credited to the general fund of the county.

(b) (1) In lieu of the apportionment formula provided in subsection (a), all revenue received by the director of taxation from a countywide retailers' sales tax imposed within Johnson county at the rate of 0.75%, 1% or 1.25% after July 1, 2007, shall be apportioned among the county and each city located in such county in the following manner:

(A) The revenue received from the first 0.5% rate of tax shall be apportioned in the manner prescribed by subsection (a); and

(B) the revenue received from the rate of tax exceeding 0.5% shall be apportioned as follows:

(i) $\frac{1}{4}$ shall be apportioned among the county and each city located in such county in the proportion that the total tangible property tax levies made in such county in the preceding year for all funds of each such governmental unit bear to the total of all such levies made in the preceding year;

(ii) $\frac{1}{4}$ shall be apportioned among the county and each city located in such county, first to the county that portion of the revenue equal to the proportion that the population of the county residing in the unincorporated area of the county bears to the total population of the county, and second to the cities in the proportion that the population of each city bears to the total population of the county; and

(iii) $\frac{1}{2}$ shall be retained by the county for its sole use and benefit.

(2) In lieu of the apportionment formula provided in subsection (a), all money received by the director of taxation from a countywide sales tax imposed within Montgomery county pursuant to the election held on November 8, 1994, shall be remitted to and shall be retained by the county and expended only for the purpose for which the revenue received from the tax was pledged. All revenue apportioned and paid from the imposition of such tax to the treasurer of any city prior to the effective date of this act shall be remitted to the county treasurer and expended only for the purpose for which the revenue received from the tax was pledged.

(3) In lieu of the apportionment formula provided in subsection (a), on and after the effective date of this act, all moneys received by the director of taxation from a countywide retailers' sales tax imposed within Phillips county pursuant to the election held on September 20, 2005, shall be remitted to and shall be retained by the county and expended only for the purpose for which the revenue received from the tax was pledged.

(c) (1) Except as otherwise provided by paragraph (2) of this subsection, for purposes of subsections (a) and (b), the term "total tangible property tax levies" means the aggregate dollar amount of tax revenue derived from ad valorem tax levies applicable to all tangible property located within each such city or county. The ad valorem property tax levy of any county or city district entity or subdivision shall be included within this term if the levy of any such district entity or subdivision is applicable to all tangible property located within each such city or county.

(2) For the purposes of subsections (a) and (b), any ad valorem property tax levied on property located in a city in Johnson county for the purpose of providing fire protection service in such city shall be included within the term "total tangible property tax levies" for such city regardless of its applicability to all tangible property located within each such city. If the tax is levied by a district which extends across city boundaries, for purposes of this computation, the amount of such levy shall be apportioned among each city in which such district extends in the proportion that such tax levied within each city bears to the total tax levied by the district.

(d) (1) All revenue received from a countywide retailers' sales tax imposed pursuant to K.S.A. 12-187(b)(2), (3)(C), (3)(F), (3)(G), (3)(I), (6), (7), (8), (9), (12), (14), (15), (16), (17), (18), (19), (20), (22), (23), (25), (27), (28), (29), (30), (31), (32), (33), (34) ~~and~~, (35), ~~(36), (37) and (38)~~, and amendments thereto, shall be remitted to and shall be retained by the county and expended only for the purpose for which the revenue received from the tax was pledged.

(2) Except as otherwise provided in K.S.A. 12-187(b)(5), and amendments thereto, all revenues received from a countywide retailers' sales tax imposed pursuant to K.S.A. 12-187(b)(5), and amendments thereto, shall be remitted to and shall be retained by the county and expended only for the purpose for which the revenue received from the tax was pledged.

(3) All revenue received from a countywide retailers' sales tax imposed pursuant to K.S.A. 12-187(b)(26), and amendments thereto, shall be remitted to and shall be retained by the county and expended only for the purpose for which the revenue received from the tax was pledged unless the question of imposing a countywide retailers' sales tax authorized by K.S.A. 12-187(b)(26), and amendments thereto, includes the apportionment of revenue prescribed in subsection (a).

(e) All revenue apportioned to the several cities of the county shall be paid to the respective treasurers thereof and deposited in the general fund of the city. Whenever the territory of any city is located in two or more counties and any one or more of such counties do not levy a countywide retailers' sales tax, or whenever such counties do not levy countywide retailers' sales taxes at a uniform rate, the revenue received by such city from the proceeds of the countywide retailers' sales tax, as an alternative to depositing the same in the general fund, may be used for the purpose of reducing the tax levies of such city upon the taxable tangible property located within the county levying such countywide retailers' sales tax.

(f) Prior to March 1 of each year, the secretary of revenue shall advise each county treasurer of the revenue collected in such county from the state retailers' sales tax for the preceding calendar year.

(g) Prior to December 31 of each year, the clerk of every county imposing a countywide retailers' sales tax shall provide such information deemed necessary by the secretary of revenue to apportion and remit revenue to the counties and cities pursuant to this section.

(h) The provisions of subsections (a) and (b) for the apportionment of countywide retailers' sales tax shall not apply to any revenues received pursuant to a county or countywide retailers' sales tax levied or collected under K.S.A. 74-8929, and amendments thereto. All such revenue collected under K.S.A. 74-8929, and amendments thereto, shall be deposited into the redevelopment bond fund established by K.S.A. 74-8927, and amendments thereto, for the period of time set forth in K.S.A. 74-8927, and amendments thereto.

Sec. 6. K.S.A. 2023 Supp. 74-2433f is hereby amended to read as follows: 74-2433f. (a) There shall be a division of the state board of tax appeals known as the small claims and expedited hearings division. Hearing officers appointed by the chief hearing officer shall have authority to hear and decide cases heard in the small claims and expedited hearings division.

(b) The small claims and expedited hearings division shall have jurisdiction over hearing and deciding applications for the refund of protested taxes under the provisions of K.S.A. 79-2005, and amendments thereto, and hearing and deciding appeals from decisions rendered pursuant to the provisions of K.S.A. 79-1448, and amendments thereto, and of article 16 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, with regard to single-family residential property. The filing of an appeal with the small claims and expedited hearings division shall be a prerequisite for filing an appeal with the state board of tax appeals for appeals involving single-family residential property.

(c) At the election of the taxpayer, the small claims and expedited hearings division shall have jurisdiction over: (1) Any appeal of a decision, finding, order or ruling of the director of taxation, except an appeal, finding, order or ruling relating to an assessment issued pursuant to K.S.A. 79-5201 et seq., and amendments thereto, in which the amount of tax in controversy does not exceed \$15,000; (2) hearing and deciding applications for the refund of protested taxes under the provisions of K.S.A. 79-2005, and amendments thereto, where the value of the property, other than property devoted to agricultural use, is less than \$3,000,000 as reflected on the valuation notice; and (3) hearing and deciding appeals from decisions rendered pursuant to the provisions of K.S.A. 79-1448, and amendments thereto, and of article 16 of chapter 79 of the Kansas

Statutes Annotated, and amendments thereto, other than those relating to land devoted to agricultural use, wherein the value of the property is less than \$3,000,000 as reflected on the valuation notice.

(d) In accordance with the provisions of K.S.A. 74-2438, and amendments thereto, any party may elect to appeal any application or decision referenced in subsection (b) to the state board of tax appeals. Except as provided in subsection (b) regarding single-family residential property, the filing of an appeal with the small claims and expedited hearings division shall not be a prerequisite for filing an appeal with the state board of tax appeals under this section. Final decisions of the small claims and expedited hearings division may be appealed to the state board of tax appeals. An appeal of a decision of the small claims and expedited hearings division to the state board of tax appeals shall be de novo. The county bears the burden of proof in any appeal filed by the county pursuant to this section. With regard to any matter properly submitted to the board relating to the determination of valuation of property for taxation purposes pursuant to this subsection, the board shall not increase the appraised valuation of the property to an amount greater than the final determination of appraised value by the county appraiser from which the taxpayer appealed to the small claims and expedited hearings division.

(e) A taxpayer shall commence a proceeding in the small claims and expedited hearings division by filing a notice of appeal in the form prescribed by the rules of the state board of tax appeals which shall state the nature of the taxpayer's claim. The notice of appeal may be signed by the taxpayer, any person with an executed declaration of representative form from the property valuation division of the department of revenue or any person authorized to represent the taxpayer in subsection (f). Notice of appeal shall be provided to the appropriate unit of government named in the notice of appeal by the taxpayer. In any valuation appeal or tax protest commenced pursuant to articles 14 and 20 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, ~~the hearing shall be conducted in the county where the property is located or a county adjacent thereto. In or~~ any appeal from a final determination by the secretary of revenue, the hearing shall may be conducted in the county in which the taxpayer resides or a county adjacent thereto by teleconference or video conference as directed by the chief hearing officer or a designee.

(f) The hearing in the small claims and expedited hearings division shall be informal. The hearing officer may hear any testimony and receive any evidence the hearing officer deems necessary or desirable for a just determination of the case. A hearing officer shall have the authority to administer oaths in all matters before the hearing officer. All testimony shall be given under oath. A party may appear personally or may be represented by an attorney, a certified public accountant, a certified general appraiser, a tax representative or agent, a member of the taxpayer's immediate family or an authorized employee of the taxpayer. A county or unified government may be represented by the county appraiser, designee of the county appraiser, county attorney or counselor or other representatives so designated. No transcript of the proceedings shall be kept.

(g) The hearing in the small claims and expedited hearings division shall be conducted within 60 days after the appeal is filed in the small claims and expedited hearings division unless such time period is waived by the taxpayer. A decision shall be rendered by the hearing officer within 30 days after the hearing is concluded and, in

cases arising from appeals described by subsections (b) and (c)(2) and (3), shall be accompanied by a written explanation of the reasoning upon which such decision is based. Documents provided by a taxpayer or county or district appraiser shall be returned to the taxpayer or the county or district appraiser by the hearing officer and shall not become a part of the board's permanent records. Documents provided to the hearing officer shall be confidential and may not be disclosed, except as otherwise specifically provided.

(h) With regard to any matter properly submitted to the division relating to the determination of valuation of property for taxation purposes, it shall be the duty of the county appraiser to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination. No presumption shall exist in favor of the county appraiser with respect to the validity and correctness of such determination. With regard to leased commercial and industrial property, the burden of proof shall be on the taxpayer unless the taxpayer has furnished the county or district appraiser, within 30 calendar days following the informal meeting required by K.S.A. 79-1448, and amendments thereto, or within 30 calendar days following the informal meeting required by K.S.A. 79-2005, and amendments thereto, a complete income and expense statement for the property for the three years next preceding the year of appeal. Such income and expense statement shall be in such format that is regularly maintained by the taxpayer in the ordinary course of the taxpayer's business. If the taxpayer submits a single property appraisal with an effective date of January 1 of the year appealed, the burden of proof shall return to the county appraiser. With regard to any matter properly submitted to the division relating to the determination of valuation of property for taxation purposes, the hearing officer shall not increase the appraised valuation of the property to an amount greater than the final determination of appraised value by the county appraiser from which the taxpayer appealed.

Sec. 7. K.S.A. 79-257 is hereby amended to read as follows: 79-257. The following described property, to the extent herein specified, shall be exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

(a) All electric generation facilities described in ~~subsection (e)~~ of K.S.A. 66-104(e), and amendments thereto.

(b) The provisions of subsection (a) shall apply:

(1) Except as provided in paragraph (2), from and after commencement of construction of such property and for the 12 taxable years immediately following the taxable year in which construction of such property is completed; or

(2) for peak load plants, from and after commencement of construction of such property and for the six taxable years immediately following the taxable year in which construction of such property is completed.

(c) All pollution control devices purchased for or constructed or installed at electric generation facilities described in ~~subsection (e)~~ of K.S.A. 66-104(e), and amendments thereto.

(d) The provisions of subsection (c) shall apply:

(1) Except as provided in paragraph (2), from and after purchase or commencement of construction or installation of such property and for the 12 taxable years immediately following the taxable year in which such property is purchased or construction or installation of such property is completed; or

(2) for a peak load plant, from and after purchase or commencement of construction or installation of such property and for the six taxable years immediately following the taxable year in which such property is purchased or construction or installation of such property is completed.

(e) The provisions of this section shall apply to all taxable years commencing after December 31, 2000, but only to property for which the applicant filed an application for exemption pursuant to this section on or before December 31, 2024. No application for exemption pursuant to this section shall be filed after December 31, 2024.

Sec. 8. K.S.A. 79-258 is hereby amended to read as follows: 79-258. The following described property, to the extent herein specified, shall be exempt from all property taxes levied under the laws of the state of Kansas:

(a) All electric generation facilities and additions to electric generation facilities described in ~~subsection (b)(2)(C) of K.S.A. 66-128(b)(2)(C)~~, and amendments thereto.

(b) The provisions of subsection (a) shall apply: (1) Except as provided in paragraph (2), from and after commencement of construction of such property and for the 10 taxable years immediately following the taxable year in which construction of such property is completed; or (2) for a peak load plant, from and after commencement of construction of such peak load plant and for the four taxable years immediately following the taxable year in which construction of such property is completed.

(c) All pollution control devices purchased for or constructed or installed at electric generation facilities described in ~~subsection (b)(2)(C) of K.S.A. 66-128(b)(2)(C)~~, and amendments thereto.

(d) The provisions of subsection (c) shall apply:

(1) Except as provided in paragraph (2), from and after purchase or commencement of construction or installation of such property and for the 10 taxable years immediately following the taxable year in which such property is purchased or construction or installation of such property is completed; or

(2) for a peak load plant, from and after purchase or commencement of construction or installation of such property and for the four taxable years immediately following the taxable year in which such property is purchased or construction or installation of such property is completed.

(e) As used in this section, "peak load plant" means an electric generation facility used during maximum load periods.

(f) The provisions of this section shall apply to all taxable years commencing after December 31, 2000, but only to property for which the applicant filed an application for exemption pursuant to this section on or before December 31, 2024. No application for exemption pursuant to this section shall be filed after December 31, 2024.

Sec. 9. K.S.A. 79-306 is hereby amended to read as follows: 79-306. On or before March 15 of each year, or the next following business day if such date falls on a day other than a regular business day, every person, association, company or corporation required by this act to list property shall make and personally sign a statement listing all tangible personal property which by this act such person is required to list, either as the owner thereof, or as parent, guardian, trustee, executor, administrator, receiver, accounting officer, partner or agent, as the case may be, and deliver the same to the county appraiser of the county where such property has its situs for the purpose of taxation. In addition to the foregoing requirements, any such statement prepared by a personal property tax rendition form preparer shall be certified as true and correct by

such preparer's signature. If a person has filed an initial statement listing property with the county appraiser pursuant to this section, no subsequent annual statement shall be required to be filed with the county appraiser regarding such property unless there is a change to report relating to the property previously listed or the statement.

Sec. 10. K.S.A. 79-332a is hereby amended to read as follows: 79-332a. (a) Any person, corporation or association owning oil and gas leases or engaged in operating for oil or gas who fails to make and file a statement of assessment on or before April 1 shall be subject to a penalty as follows:

(1) The appraiser shall, after having ascertained the assessed value of the property of such taxpayer, add ~~5%~~ 2% thereto as a penalty for late filing if the failure is not for more than one month, with an additional ~~5%~~ 2% for each additional month or fraction thereof during which such failure continues, not exceeding ~~25%~~ 10% in the aggregate.

(2) If the statement of assessment is filed more than one year from April 1, the appraiser shall, after having ascertained the assessed value of the property of such taxpayer, add ~~50%~~ 12.5% thereto as a penalty for late filing. The county treasurer may not distribute any taxes assessed under this section and paid under protest by the taxpayer pursuant to K.S.A. 79-2005, and amendments thereto, until such time as the appeal is final.

(b) For good cause shown the county appraiser may extend the time in which to make and file such statement. Such request for extension of time shall be in writing and shall be received by the county appraiser prior to the due date of the statement of assessment.

(c) Whenever any person, corporation or association owning oil and gas leases or engaged in operating for oil or gas shall fail to make and deliver to the county appraiser of every county wherein the property to be assessed is located, a full and complete statement of assessment relative to such property as required by blank forms prepared or approved for the purpose by the director of property valuation to elicit the information necessary to fix the valuation of the property, the appraiser shall ascertain the assessed value of the property of such taxpayer, and shall add ~~50%~~ 12.5% thereto as a penalty for failing to file such statement.

(d) The state board of tax appeals shall have the authority to abate any penalty imposed under the provisions of this section and order the refund of the abated penalty, whenever excusable neglect on the part of the person, corporation or association required to make and file the statement of assessment is shown, or whenever the property for which a statement of assessment was not filed as required by law is repossessed, judicially or otherwise, by a secured creditor and such secured creditor pays the taxes and interest due.

Sec. 11. K.S.A. 79-1422 is hereby amended to read as follows: 79-1422. (a) Any person required to file a statement listing property for assessment and taxation purposes under the provisions of this act who fails to make and file such statement on or before the date prescribed by K.S.A. 79-306, and amendments thereto, shall be subject to a penalty as follows:

The appraiser shall, after having ascertained the assessed value of the property of such taxpayer, add ~~5%~~ 2% thereto as a penalty for late filing if the failure is not for more than one month, with an additional ~~5%~~ 2% for each additional month or fraction thereof during which such failure continues, not exceeding ~~25%~~ 10% in the aggregate.

For good cause shown the appraiser ~~may shall~~ extend the a reasonable amount of

time in which to make and file such statement. Such request for extension of time must be in writing and shall state just and adequate reasons on which the request ~~may~~ shall be granted. ~~The request must be received by the appraiser prior to the due date of the statement.~~ For purposes of this section, on and after January 1, 2022, good cause for granting an extension of time in which to make and file a statement listing property for assessment and taxation purposes shall include, but not be limited to, the previous classification of the property as real property or as a fixture to real property. Such previous classification shall specifically include, but not be limited to, machinery and equipment used in the grain storage and processing industry, ethanol processing industry or other biofuels processing industry that had been previously classified as real property or fixtures to real property.

(b) If, within one year following the date prescribed by K.S.A. 79-306, and amendments thereto, any person shall fail to make and file the statement listing property for assessment and taxation purposes or shall fail to make and file a full and complete statement listing property for such purposes, the appraiser shall proceed to ascertain the assessed value of the property of such taxpayer, and for this purpose the appraiser may examine under oath any person or persons whom the appraiser deems to have knowledge thereof. The appraiser shall, after having ascertained the assessed value of such property, add ~~50%~~ 12.5% thereto as a penalty for failure to file such statement or for failure to file a full and complete statement.

(c) ~~The state board of tax appeals or the county appraiser shall have the authority to abate any penalty imposed under the provisions of this section and order the refund of the abated penalty, whenever excusable neglect on the part of the person required to make and file the statement listing property for assessment and taxation purposes is shown, or whenever the property for which a statement of assessment was not filed as required by law is repossessed, judicially or otherwise, by a secured creditor and such secured creditor pays the taxes and interest due.~~ For purposes of this section, on and after January 1, 2022, excusable neglect for the failure to make and file a statement listing property for assessment and taxation purposes shall include, but not be limited to, the previous classification of the property as real property or as a fixture to real property. Such previous classification shall specifically include, but not be limited to, machinery and equipment used in the grain storage and processing industry, ethanol processing industry or other biofuels processing industry that had been previously classified as real property or fixtures to real property.

Sec. 12. K.S.A. 79-1427a is hereby amended to read as follows: 79-1427a. (a) If, the county appraiser discovers, after the tax roll has been certified to the county clerk, that any tangible personal property subject to taxation has been omitted from the tax rolls, the county clerk shall place such property on the tax roll as an added tax, or if, after one year from the date prescribed by K.S.A. 79-306, and amendments thereto, for the listing of tangible personal property, the county appraiser discovers that any tangible personal property ~~which that~~ was subject to taxation in any year or years within two years next preceding January 1 of the calendar year in which it was discovered has not been listed or has been underreported for whatever reason, such property shall be deemed to have escaped taxation. In the case of property ~~which that~~ has not been listed, it shall be the duty of the county appraiser to list and appraise such property and, for an added tax, add penalties as prescribed in K.S.A. 79-1422, and amendments thereto, and ~~which that~~ shall be designated on the appraisal roll as an added appraisal for that year.

In the case of property ~~which~~ that has escaped taxation, it shall be the duty of the county appraiser to list and appraise such property and add ~~50%~~ 12.5% thereto as a penalty for escaping taxation for each such year during which such property was not listed, and it shall be designated on the appraisal roll as "escaped appraisal" for each such preceding year or years. In the case of property ~~which~~ that has been listed but underreported, it shall be the duty of the county appraiser to list and appraise the underreported portion of such property and add ~~50%~~ 12.5% thereto as a penalty for escaping taxation for each such year during which such property was underreported, and it shall be designated on the appraisal roll as "escaped appraisal" for each such preceding year or years. The county clerk, upon receipt of the valuation for such property in either of the aforementioned cases, shall place such property on the tax rolls and compute the amount of tax due based upon the mill levy for the year or years in which such tax should have been levied, and shall certify such amount to the county treasurer as an added or escaped appraisal. The amount of such tax shall be due immediately and payable within 45 days after the issuance of an additional or escaped property tax bill by the county treasurer. The county treasurer may not distribute any taxes assessed under this section and paid under protest by the taxpayer pursuant to K.S.A. 79-2005, and amendments thereto, until such time as the appeal is final. No interest shall be imposed unless the tax remains unpaid after such 45-day period. Taxes levied pursuant to this section ~~which~~ that remain unpaid after such 45-day period shall be deemed delinquent and the county treasurer shall collect and distribute such tax in the same manner as prescribed by law for the collection and distribution of other taxes levied upon property ~~which~~ that are delinquent. If the owner of such property is deceased, taxes charged as herein provided shall be levied against the estate of such deceased person for only two calendar years preceding death and shall be paid by the legal representative or representatives of such estate. In the event that such escaped appraisal is due to any willful or clerical error of the county appraiser, such property shall be appraised at its fair market value and no penalty shall be added.

(b) A taxpayer with a grievance as to any penalty applied pursuant to the provisions of this section, may appeal to the state board of tax appeals on forms prepared by the state board of tax appeals and provided by the county appraiser. The state board of tax appeals shall have the authority to abate any penalty imposed under the provisions of this section and order the refund of the abated penalty, whenever excusable neglect on the part of the person required to make and file the statement listing property for assessment and taxation purposes is shown, or whenever the property ~~which~~ that has been deemed to have escaped taxation is repossessed, judicially or otherwise, by a secured creditor and such creditor pays the taxes and interest due. No interest shall be assessed during the pendency of this appeal.

(c) The provisions of this section shall apply to any tangible personal property discovered during the calendar years 1982, 1983, 1984 and any year thereafter to have escaped appraisal and taxation during any such year or any year within two years next preceding any such year.

Sec. 13. K.S.A. 2023 Supp. 79-1476 is hereby amended to read as follows: 79-1476. (a) The director of property valuation is hereby directed and empowered to administer and supervise a statewide program of reappraisal of all real property located within the state. Except as otherwise authorized by K.S.A. 19-428, and amendments thereto, each county shall comprise a separate appraisal district under such program,

and the county appraiser shall have the duty of reappraising all of the real property in the county pursuant to guidelines and timetables prescribed by the director of property valuation and of updating the same on an annual basis. In the case of multi-county appraisal districts, the district appraiser shall have the duty of reappraising all of the real property in each of the counties comprising the district pursuant to such guidelines and timetables and of updating the same on an annual basis. Commencing in 2000, every parcel of real property shall be actually viewed and inspected by the county or district appraiser once every six years.

~~Compilation of data for the initial preparation or updating of inventories for each parcel of real property and entry thereof into the state computer system as provided for in K.S.A. 79-1477, and amendments thereto, shall be completed not later than January 1, 1989. Whenever the director determines that reappraisal of all real property within a county is complete, notification thereof shall be given to the governor and to the state board of tax appeals.~~

(b) Valuations shall be established for each parcel of real property at its fair market value in money in accordance with the provisions of K.S.A. 79-503a, and amendments thereto.

~~In addition thereto, (c) (1)~~ Valuations shall be established for each parcel of land devoted to agricultural use upon the basis of the agricultural income or productivity attributable to the inherent capabilities of such land in its current usage under a degree of management reflecting median production levels in the manner hereinafter provided. A classification system for all land devoted to agricultural use shall be adopted by the director of property valuation using criteria established by the United States department of agriculture natural resources conservation service.

(A) For all taxable years commencing after December 31, 1989, all land devoted to agricultural use that is subject to the federal conservation reserve program shall be classified as cultivated dry land for the purpose of valuation for property tax purposes pursuant to this section, except that for all taxable years commencing after December 31, 2022, all land devoted to agricultural use that is subject to the federal grassland conservation reserve program (CRP grasslands) shall be classified as grassland for the purpose of valuation for property tax purposes pursuant to this section.

(B) For all taxable years commencing after December 31, 1999, all land devoted to agricultural use that is subject to the federal wetlands reserve program shall be classified as native grassland for the purpose of valuation for property tax purposes pursuant to this section.

(2) Productivity of land devoted to agricultural use shall be determined for all land classes within each county or homogeneous region based on an average of the eight calendar years immediately preceding the calendar year that immediately precedes the year of valuation, at a degree of management reflecting median production levels. The director of property valuation shall determine median production levels based on information available from state and federal crop and livestock reporting services, the natural resources conservation service, and any other sources of data that the director considers appropriate.

(d) The share of net income from land in the various land classes within each county or homogeneous region that is normally received by the landlord shall be used as the basis for determining agricultural income for all land devoted to agricultural use except pasture or rangeland. The net income normally received by the landlord from

such land shall be determined by deducting expenses normally incurred by the landlord from the share of the gross income normally received by the landlord. The net rental income normally received by the landlord from pasture or rangeland within each county or homogeneous region shall be used as the basis for determining agricultural income from such land. The net rental income from pasture and rangeland that is normally received by the landlord shall be determined by deducting expenses normally incurred from the gross income normally received by the landlord. Commodity prices, crop yields and pasture and rangeland rental rates and expenses shall be based on an average of the eight calendar years immediately preceding the calendar year that immediately precedes the year of valuation. Net income for every land class within each county or homogeneous region shall be capitalized at a rate determined to be the sum of the contract rate of interest on new federal land bank loans in Kansas on July 1 of each year averaged over a five-year period that includes the five years immediately preceding the calendar year which immediately precedes the year of valuation, plus a percentage not less than 0.75% nor more than 2.75%, as determined by the director of property valuation, except that the capitalization rate calculated for property tax year 2003, and all such years thereafter, shall not be less than 11% nor more than 12%.

(e) ~~Based on the foregoing procedures provided in this section,~~ the director of property valuation shall make an annual determination of the value of land within each of the various classes of land devoted to agricultural use within each county or homogeneous region and furnish the same to the several county appraisers who shall classify such land according to its current usage and apply the value applicable to such class of land according to the valuation schedules prepared and adopted by the director of property valuation under the provisions of this section.

(f) It is the intent of the legislature that appraisal judgment and appraisal standards be followed and incorporated throughout the process of data collection and analysis and establishment of values pursuant to this section.

~~For the purpose of the foregoing provisions of (g) As used in this section, the phrase:~~

(1) (A) "Land devoted to agricultural use" ~~shall mean means and include includes~~ land, regardless of whether it is located in the unincorporated area of the county or within the corporate limits of a city, that is devoted to the production of plants, animals or horticultural products, including, but not limited to: Forages; grains and feed crops; dairy animals and dairy products; poultry and poultry products; beef cattle, sheep, swine and horses; bees and apiary products; trees and forest products; fruits, nuts and berries; vegetables; and nursery, floral, ornamental and greenhouse products.

(B) "Land devoted to agricultural use" ~~shall include includes~~ land;

(i) Established as a controlled shooting area pursuant to K.S.A. 32-943, and amendments thereto, which shall be deemed to be land devoted to agricultural use-
"Land devoted to agricultural use" ~~shall include land;~~

(ii) that is utilized by zoos that hold a valid class C exhibitor license issued by the United States department of agriculture- "Land devoted to agricultural use" ~~shall include land; and~~

(iii) for all taxable years commencing after December 31, 2020, that is otherwise devoted to the production of plants, animals or horticultural products that is ~~incidentally used for agritourism activity~~ utilized as part of a registered agritourism activity at a registered agritourism location by a registered agritourism operator pursuant to K.S.A.

32-1432, and amendments thereto, including, but not limited to, all land and buildings, whether permanent or temporary, that are utilized for such agritourism activity. For purposes of this clause, the selling of any items, products, services or merchandise associated with the registered agritourism activity by a registered agritourism operator that includes, but is not limited to, point of sales from either land or buildings, shall not change the classification of the agricultural land or buildings as a result of such sales. For purposes of this section,

(2) "Agritourism activity" means any activity that allows members of the general public, for recreational, entertainment or educational purposes, to view or enjoy rural activities, including, but not limited to, farming activities, ranching activities or historic, cultural or natural attractions. An activity may be an "agritourism activity" whether or not the participant pays to participate in the activity. An activity is not an "agritourism activity" if the participant is paid to participate in the activity.

(h) If a parcel has land devoted to agricultural purposes and land used for suburban residential acreages, rural home sites or farm home sites, the county appraiser shall determine the amount of the parcel used for agricultural purposes and value and assess it accordingly as land devoted to agricultural purposes. The county appraiser shall then determine the amount of the remaining land used for such other purposes and value and assess that land according to its use.

(i) The term "expenses" ~~shall mean~~ means those expenses typically incurred in producing the plants, animals and horticultural products described above, including management fees, production costs, maintenance and depreciation of fences, irrigation wells, irrigation laterals and real estate taxes, ~~but the term shall.~~ "Expenses" does not include those expenses incurred in providing temporary or permanent buildings used in the production of such plants, animals and horticultural products.

(j) The provisions of this ~~act~~ section shall not be construed to conflict with any other provisions of law relating to the appraisal of tangible property for taxation purposes including the equalization processes of the county and state board of tax appeals.

Sec. 14. K.S.A. 79-1496 is hereby amended to read as follows: 79-1496. Within 60 days after the date the notice of informal meeting results or final determination is mailed to the taxpayer pursuant to K.S.A. 79-1448, and amendments thereto, any taxpayer aggrieved by the final determination of the county appraiser, who has not filed an appeal with the board of tax appeals pursuant to K.S.A. 74-2433f, 79-1448, 79-1609 or 79-1611, and amendments thereto, may file with the county appraiser a third-party fee simple appraisal performed by a Kansas certified general real property appraiser that reflects the value of the property as of January 1 for the same tax year being appealed. For determinations and appeals relating to residential property pursuant to this section, a taxpayer may file with the county appraiser a third-party fee simple appraisal performed by either a Kansas certified residential real property appraiser or a Kansas certified general real property appraiser that reflects the value of the property as of January 1 for the same tax year being appealed. Within 15 days after receipt of the appraisal, the county appraiser shall review and consider such appraisal in the determination of valuation or classification of the taxpayer's property and mail a supplemental notice of final determination. If the final determination is not in favor of the taxpayer then the county appraiser shall notify the taxpayer that the county is required to perform its own, or commission a fee simple single property appraisal. The county appraiser shall then

have 90 days to furnish that appraisal along with a new supplemental notice of determination and if not in favor of the taxpayer include an explanation of the reasons the county appraiser did not rely upon the taxpayer's fee simple single property appraisal. Whenever a taxpayer submits a fee simple single property appraisal the burden of proof shall be on the county appraiser to dispute the value of that appraisal. Any taxpayer aggrieved by the final determination of the county appraiser may appeal to the state board of tax appeals as provided in K.S.A. 79-1609, and amendments thereto, within 30 days subsequent to the date of mailing of the supplemental notice of final determination.

Sec. 15. K.S.A. 2023 Supp. 79-2988 is hereby amended to read as follows: 79-2988. (a) On or before June 15 each year, the county clerk shall calculate the revenue neutral rate for each taxing subdivision and include such revenue neutral rate on the notice of the estimated assessed valuation provided to each taxing subdivision for budget purposes. The director of accounts and reports shall modify the prescribed budget information form to show the revenue neutral rate.

(b) Except as otherwise provided in this section, no tax rate in excess of the revenue neutral rate shall be levied by the governing body of any taxing subdivision unless a resolution or ordinance has been approved by the governing body according to the following procedure:

(1) At least 10 days in advance of the public hearing, the governing body shall publish notice of its proposed intent to exceed the revenue neutral rate by publishing notice:

(A) On the website of the governing body, if the governing body maintains a website; and

(B) in a weekly or daily newspaper of the county having a general circulation therein. The notice shall include, but not be limited to, its proposed tax rate, its revenue neutral rate and the date, time and location of the public hearing.

(2) On or before July 20, the governing body shall notify the county clerk of its proposed intent to exceed the revenue neutral rate and provide the date, time and location of the public hearing and its proposed tax rate. For all tax years commencing after December 31, 2021, the county clerk shall notify each taxpayer with property in the taxing subdivision, by mail directed to the taxpayer's last known address, of the proposed intent to exceed the revenue neutral rate at least 10 days in advance of the public hearing. Alternatively, the county clerk may transmit the notice to the taxpayer by electronic means at least 10 days in advance of the public hearing, if such taxpayer and county clerk have consented in writing to service by electronic means. The county clerk is not required to send a notice to a property owner of property that is exempt from ad valorem taxation. The county clerk shall consolidate the required information for all taxing subdivisions relevant to the taxpayer's property on one notice. The notice shall be in a format prescribed by the director of accounts and reports. The notice shall include, but not be limited to:

~~(A) The revenue neutral rate of each taxing subdivision relevant to the taxpayer's property;~~

~~(B) the proposed property tax revenue needed to fund the proposed budget of the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate;~~

~~(C) the proposed tax rate based upon the proposed budget and the current year's~~

total assessed valuation of the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate;

(D) the percentage by which the proposed tax rate exceeds the revenue neutral rate;

(E) the tax rate and property tax of each taxing subdivision on the taxpayer's property from the previous year's tax statement;

(F) the appraised value and assessed value of the taxpayer's property for the current year;

(G) the estimates of the tax for the current tax year on the taxpayer's property based on the revenue neutral rate of each taxing subdivision and any proposed tax rates that exceed the revenue neutral rates;

(H) the difference between the estimates of tax based on the proposed tax rate and the revenue neutral rate on the taxpayer's property described in subparagraph (G) for any taxing subdivision that has a proposed tax rate that exceeds its revenue neutral rate; and

(I) the date, time and location of the public hearing of the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate. The following heading:

"NOTICE OF PROPOSED PROPERTY TAX INCREASE AND PUBLIC HEARINGS

[Current year] [County name] County Revenue Neutral Rate Notice

This is NOT a bill. Do not remit payment.";

(B) the following statement:

"This notice contains estimates of the tax on your property and proposed property tax increases. THE ACTUAL TAX ON YOUR PROPERTY MAY INCREASE OR DECREASE FROM THESE ESTIMATES. Governing bodies of taxing subdivisions must vote in order to exceed the Revenue Neutral Rate to increase the total property taxes collected. Governing bodies will vote at public hearings at the dates, times and locations listed. Taxpayers may attend and comment at the hearings. Property tax statements will be issued after mill rates are finalized and taxes are calculated.";

(C) the appraised value and assessed value of the taxpayer's property for the current year and the previous year;

(D) the amount of property tax of each taxing subdivision on the taxpayer's property from the previous year's tax statement in a column titled: "[Previous year] Tax";

(E) the estimated amount of property tax for the current year of each taxing subdivision on the taxpayer's property based on the revenue neutral rate of each taxing subdivision in a column titled: "[Current year] Tax at Revenue Neutral Rate";

(F) the estimated amount of property tax for the current year of each taxing subdivision on the taxpayer's property based on either: (i) The revenue neutral rate for a taxing subdivision that does not intend to exceed its revenue neutral rate; or (ii) the proposed tax rate provided by the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate in a column titled: "[Current year] Maximum Tax";

(G) the difference between the amount of the current year's maximum tax and the previous year's tax, reflected in dollars and a percentage, for each taxing subdivision in a column titled: "[Current year] Maximum Tax Exceeding [Previous year] Tax";

(H) the date, time and location of the public hearing of each taxing subdivision that

notified the county clerk of its proposed intent to exceed its revenue neutral rate in a column titled: "Date, Time and Location of Public Hearing"; and

(1) for each taxing subdivision public hearing listed pursuant to subparagraph (H), the difference between the current year's maximum tax and the estimated amount of property tax based on the revenue neutral rate of such taxing subdivision in a column titled: "[Current year] Maximum Tax Exceeding Tax at Revenue Neutral Rate".

Although the state of Kansas is not a taxing subdivision for purposes of this section, the notice shall include ~~a statement of the statutory mill levies imposed by the state~~ the previous year's tax amount and the estimate of the tax for the current year on the taxpayer's property based on ~~such the statutory mill~~ levies.

(3) The public hearing to consider exceeding the revenue neutral rate shall be held not sooner than August 20 and not later than September 20. The governing body shall provide interested taxpayers desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment. The public hearing may be conducted in conjunction with the proposed budget hearing pursuant to K.S.A. 79-2929, and amendments thereto, if the governing body otherwise complies with all requirements of this section. Nothing in this section shall be construed to prohibit additional public hearings that provide additional opportunities to present testimony or public comment prior to the public hearing required by this section.

(4) A majority vote of the governing body, by the adoption of a resolution or ordinance to approve exceeding the revenue neutral rate, shall be required prior to adoption of a proposed budget that will result in a tax rate in excess of the revenue neutral rate. Such vote of the governing body shall be conducted at the public hearing and on the same day as the commencement of the public hearing after the governing body has heard from interested taxpayers and shall be a roll call vote. If the governing body approves exceeding the revenue neutral rate, the governing body shall not adopt a budget that results in a tax rate in excess of its proposed tax rate as stated in the notice provided pursuant to this section. A copy of the resolution or ordinance to approve exceeding the revenue neutral rate and a certified copy of any roll call vote reporting, at a minimum, the name and vote of each member of the governing body related to exceeding the revenue neutral rate, whether approved or not, shall be included with the adopted budget, budget certificate and other budget forms filed with the county clerk and the director of accounts and reports and shall be published on the website of the department of administration.

(c) (1) Any governing body subject to the provisions of this section that does not comply with subsection (b) shall refund to taxpayers any property taxes over-collected based on the amount of the levy that was in excess of the revenue neutral rate.

(2) Any taxpayer of the taxing subdivision that is the subject of the complaint or such taxpayer's duly authorized representative may file a complaint with the state board of tax appeals by filing a written complaint, on a form prescribed by the board, that contains the facts that the complaining party believes show that a governing body of a taxing subdivision did not comply with the provisions of subsection (b) and that a reduction or refund of taxes is appropriate. The complaining party shall provide a copy of such complaint to the governing body of the taxing subdivision making the levy that is the subject of the complaint. Notwithstanding K.S.A. 74-2438a, and amendments thereto, no filing fee shall be charged by the executive director of the state board of tax

appeals for a complaint filed pursuant to this paragraph. The governing body of the taxing subdivision making the levy that is the subject of the complaint shall be a party to the proceeding. Notice of any summary proceeding or hearing shall be served upon such governing body, the county clerk, the director of accounts and reports and the complaining party. It shall be the duty of the governing body to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity of such levy. If upon a summary proceeding or hearing, it shall be made to appear to the satisfaction of the board that the governing body of the taxing subdivision did not comply with subsection (b), the state board of tax appeals shall order such governing body to refund to taxpayers the amount of property taxes over collected or reduce the taxes levied, if uncollected. The provisions of this paragraph shall not be construed as prohibiting any other remedies available under the law.

(d) On and after January 1, 2022, in the event that the 20 mills levied by a school district pursuant to K.S.A. 72-5142, and amendments thereto, increases the property tax revenue generated for the purpose of calculating the revenue neutral rate from the previous tax year and such amount of increase in revenue generated from the 20 mills is the only reason the school district would exceed the total property tax revenue from the prior year, the school district shall be deemed to not have exceeded the revenue neutral rate in levying a tax rate in excess of the revenue neutral rate to take into account the increase in revenue from only the 20 mills.

(e) (1) Notwithstanding any other provision of law to the contrary, if the governing body of a taxing subdivision must conduct a public hearing to approve exceeding the revenue neutral rate under this section, the governing body of the taxing subdivision shall certify, on or before October 1, to the proper county clerk the amount of ad valorem tax to be levied.

(2) If a governing body of a taxing subdivision did not comply with the provisions of subsection (b) and certifies to the county clerk an amount of ad valorem tax to be levied that would result in a tax rate in excess of its revenue neutral rate, the county clerk shall reduce the ad valorem tax to be levied to the amount resulting from such taxing subdivision's revenue neutral rate.

(f) As used in this section:

(1) "Taxing subdivision" means any political subdivision of the state that levies an ad valorem tax on property.

(2) "Revenue neutral rate" means the tax rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year's total assessed valuation. To calculate the revenue neutral rate, the county clerk shall divide the property tax revenue for such taxing subdivision levied for the previous tax year by the total of all taxable assessed valuation in such taxing subdivision for the current tax year, and then multiply the quotient by 1,000 to express the rate in mills. The revenue neutral rate shall be expressed to the third decimal place.

(g) In the event that a county clerk incurred costs of printing and postage that were not reimbursed pursuant to K.S.A. 2023 Supp. 79-2989, and amendments thereto, such county clerk may seek reimbursement from all taxing subdivisions required to send the notice. Such costs shall be shared proportionately by all taxing subdivisions that were included on the same notice based on the total property tax levied by each taxing subdivision. Payment of such costs shall be due to the county clerk by December 31.

(h) The department of administration or the director of accounts and reports shall

make copies of adopted budgets, budget certificates, other budget documents and revenue neutral rate documents available to the public on the department of administration's website on a permanently accessible web page that may be accessed via a conspicuous link to that web page placed on the front page of the department's website. The department of administration or the director of accounts and reports shall also make the following information for each tax year available on such website:

- (1) A list of taxing subdivisions by county;
- (2) whether each taxing subdivision conducted a hearing to consider exceeding its revenue neutral rate;
- (3) the revenue neutral rate of each taxing subdivision;
- (4) the tax rate resulting from the adopted budget of each taxing subdivision; and
- (5) the percent change between the revenue neutral rate and the tax rate for each taxing subdivision.

(i) Notwithstanding any provisions to the contrary, in the event any governing body does not comply with the provisions of subsection (b) because such governing body did not intend to exceed its revenue neutral rate but the final taxable assessed valuation of such taxing subdivision used to calculate the actual tax levy is less than the estimated assessed valuation used to calculate the revenue neutral rate, such governing body shall be permitted to levy a tax rate that generates the same amount of property tax revenue as levied the previous year or less.

Sec. 16. K.S.A. 2023 Supp. 79-2989 is hereby amended to read as follows: 79-2989. (a) For calendar years ~~2022 and 2023~~ and 2024, if a county clerk has printing or postage costs pursuant to K.S.A. 2023 Supp. 79-2988, and amendments thereto, the county clerk shall notify and provide documentation of such costs to the secretary of revenue. The secretary of revenue shall certify the amount of moneys attributable to such costs and shall transmit a copy of such certification to the director of accounts and reports. Upon such receipt of such certification, the director of accounts and reports shall transfer an amount of moneys equal to such certified amount from the state general fund to the taxpayer notification costs fund of the department of revenue. The secretary of revenue shall transmit a copy of each such certification to the director of legislative research and the director of the budget.

(b) There is hereby established in the state treasury the taxpayer notification costs fund that shall be administered by the secretary of revenue. All expenditures from the taxpayer notification costs fund shall be for the purpose of paying county printing and postage costs pursuant to K.S.A. 2023 Supp. 79-2988, and amendments thereto. All expenditures from such fund shall be made in accordance with appropriations acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the secretary of revenue or the secretary's designee.

Sec. 17. K.S.A. 79-32,107 is hereby amended to read as follows: 79-32,107. (a) All penalties and interest prescribed by K.S.A. 79-3228, and amendments thereto, for noncompliance with the income tax laws of Kansas shall be applicable for noncompliance with the provisions of the Kansas withholding and declaration of estimated tax act relating to withholding tax which shall be enforced in the same manner as the Kansas income tax act. A penalty at the same rate per annum prescribed by ~~subsection (b)~~ of K.S.A. 79-2968**(b)**, and amendments thereto, for interest upon delinquent or unpaid taxes shall be applied and added to a taxpayer's amount of underpayment of estimated tax due from the date the estimated tax payment was due

until the same is paid or until the 15th day of the fourth month following the close of the taxable year for which such estimated tax is a credit, whichever date is earlier, but such penalty shall not be added if the total amount thereof does not exceed \$1. For purposes of this subsection, the amount of underpayment of estimated tax shall be the excess of the amount of the installment which would be required to be paid if the estimated tax were equal to 90% of the tax shown on the return for the taxable year or, if no return was filed, 90% of the tax for such year, over the amount, if any, of the installment paid on or before the last date prescribed for payment. Amounts due from any employer on account of withholding or from any taxpayer for estimated tax may be collected by the director in the manner provided for the collection of state income tax in K.S.A. 79-3235, and amendments thereto. For purposes of this subsection, "underpayment of tax" means the difference between the amount of tax actually paid and the amount of tax which would have been required to be paid to avoid penalty pursuant to subsection (b) or (c).

(b) No penalty or interest shall be imposed upon any individual with respect to any underpayment of any installment if the total amount of all payments of estimated tax made on or before the last date prescribed for the payment of such installment equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were whichever of the following is the least:

(1) The tax shown on the return of the individual for the preceding taxable year, if a return showing a liability for tax was filed by the individual for the preceding taxable year;

(2) zero if no return was required to be filed or if the tax liability on the individual's return was less than \$200 for the preceding taxable year;

(3) an amount equal to $66\frac{2}{3}\%$, in the case of individuals referred to in ~~subsection (b) of~~ K.S.A. 79-32,102(b), and amendments thereto, and 90%, in the case of all other individuals, of the tax for the taxable year computed by placing on an annualized basis, pursuant to rules and regulations adopted by the secretary of revenue, the taxable income for the months in the taxable year ending before the month in which the installment is required to be made.

(c) No penalty or interest shall be imposed upon any corporation with respect to any underpayment of any installment of estimated tax if the total amount of all payments of estimated tax made on or before the last date prescribed for the payment of such installment equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were whichever of the following is the least:

(1) The tax shown on the return of the corporation for the preceding taxable year, if a return showing a liability for tax was filed by the corporation for the preceding taxable year, or zero if no return was required to be filed, or if the tax liability on the corporation's return was less than \$500 for the preceding taxable year; or

(2) (A) an amount equal to 90% of the tax for the taxable year computed by placing on an annualized basis the taxable income:

(i) For the first three months of the taxable year, in the case of the installment required to be paid in the fourth month;

(ii) for the first three months or for the first five months of the taxable year, in the case of the installment required to be paid in the sixth month;

(iii) for the first six months or for the first eight months of the taxable year in the

case of the installment required to be paid in the ninth month; and

(iv) for the first nine months or for the first 11 months of the taxable year, in the case of the installment required to be paid in the 12th month of the taxable year.

(B) For purposes of this ~~subsection~~ paragraph (2), the taxable income shall be placed on an annualized basis by:

(i) ~~Multiplying by 12 the taxable income referred to in subsection (2)(A), subparagraph (A); and~~

(ii) ~~dividing the resulting amount by the number of months in the taxable year (three, five, six, eight, nine, or 11, as the case may be) referred to in subsection (2)(A) subparagraph (A).~~

(d) If the employer, in violation of the provisions of this act, fails to deduct and withhold under this chapter, and thereafter the tax against which such withholding may be credited is paid, the amount otherwise required to be deducted and withheld shall not be collected from the employer. This subsection shall in no case relieve the employer from liability for any penalties or additions to the tax otherwise applicable in respect of such failure to deduct and withhold.

(e) Any person required to collect, truthfully account for, and pay over any tax imposed by this act, who willfully fails to collect such tax, or truthfully account for and pay over such tax, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall in addition to the other penalties of this section be liable to a penalty equal to the total amount of the tax evaded, or not collected, or not accounted for and paid over. As used in this section, "willfully" has the same meaning as such term has for federal tax purposes in 26 U.S.C. § 6672.

(f) ~~(1)~~ In case of failure by any employer required by ~~subsection (b)~~ of K.S.A. 79-3298~~(b)~~, and amendments thereto, to remit any amount of withheld taxes by the date prescribed therefor, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be imposed upon such person a penalty of ~~15%~~ of the amount of the underpayment:

(A) 2% of the amount of the underpayment if remitted within one to five days;

(B) 5% of the amount of the underpayment if remitted within six to 15 days;

(C) 10% of the amount of the underpayment if remitted after 15 days; and

(D) 15% of the amount of the underpayment if remitted after 15 days and the department has issued a notice to the person regarding the underpayment but the amount of the underpayment was not remitted within 10 days of issuance of the notice.

(2) For purposes of this subsection, the term "underpayment" means the excess of the amount of the tax required to be withheld and remitted over the amount, if any, remitted on or before the date prescribed therefor. The failure to remit for any withholding period shall be deemed not to continue beyond the last date prescribed for filing the annual return as required by ~~subsection (d)~~ of K.S.A. 79-3298~~(d)~~, and amendments thereto. Penalty and interest as prescribed by K.S.A. 79-3228, and amendments thereto, shall not begin to accrue under subsection (a) ~~of this section~~ on the amount of any such underpayment until the due date of the annual return for the calendar year in which such failure to remit occurs.

(g) Whenever the secretary or the secretary's designee determines that the failure of the taxpayer to comply with the provisions of subsections (a), (e); or (f) ~~of this section~~ was due to reasonable causes, the secretary or the secretary's designee may waive or reduce any of ~~said such~~ penalties and may reduce the interest rate to the underpayment

rate prescribed and determined for the applicable period under section 6621 of the federal internal revenue code as in effect on January 1, 1994, upon making a record of the reasons therefor.

Sec. 18. K.S.A. 2023 Supp. 79-32,117 is hereby amended to read as follows: 79-32,117. (a) The Kansas adjusted gross income of an individual means such individual's federal adjusted gross income for the taxable year, with the modifications specified in this section.

(b) There shall be added to federal adjusted gross income:

(i) Interest income less any related expenses directly incurred in the purchase of state or political subdivision obligations, to the extent that the same is not included in federal adjusted gross income, on obligations of any state or political subdivision thereof, but to the extent that interest income on obligations of this state or a political subdivision thereof issued prior to January 1, 1988, is specifically exempt from income tax under the laws of this state authorizing the issuance of such obligations, it shall be excluded from computation of Kansas adjusted gross income whether or not included in federal adjusted gross income. Interest income on obligations of this state or a political subdivision thereof issued after December 31, 1987, shall be excluded from computation of Kansas adjusted gross income whether or not included in federal adjusted gross income.

(ii) Taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state or any other taxing jurisdiction to the extent deductible in determining federal adjusted gross income and not credited against federal income tax. This paragraph shall not apply to taxes imposed under the provisions of K.S.A. 79-1107 or 79-1108, and amendments thereto, for privilege tax year 1995, and all such years thereafter.

(iii) The federal net operating loss deduction, except that the federal net operating loss deduction shall not be added to an individual's federal adjusted gross income for tax years beginning after December 31, 2016.

(iv) Federal income tax refunds received by the taxpayer if the deduction of the taxes being refunded resulted in a tax benefit for Kansas income tax purposes during a prior taxable year. Such refunds shall be included in income in the year actually received regardless of the method of accounting used by the taxpayer. For purposes hereof, a tax benefit shall be deemed to have resulted if the amount of the tax had been deducted in determining income subject to a Kansas income tax for a prior year regardless of the rate of taxation applied in such prior year to the Kansas taxable income, but only that portion of the refund shall be included as bears the same proportion to the total refund received as the federal taxes deducted in the year to which such refund is attributable bears to the total federal income taxes paid for such year. For purposes of the foregoing sentence, federal taxes shall be considered to have been deducted only to the extent such deduction does not reduce Kansas taxable income below zero.

(v) The amount of any depreciation deduction or business expense deduction claimed on the taxpayer's federal income tax return for any capital expenditure in making any building or facility accessible to the handicapped, for which expenditure the taxpayer claimed the credit allowed by K.S.A. 79-32,177, and amendments thereto.

(vi) Any amount of designated employee contributions picked up by an employer pursuant to K.S.A. 12-5005, 20-2603, 74-4919 and 74-4965, and amendments thereto.

(vii) The amount of any charitable contribution made to the extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 79-32,196, and amendments thereto.

(viii) The amount of any costs incurred for improvements to a swine facility, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,204, and amendments thereto.

(ix) The amount of any ad valorem taxes and assessments paid and the amount of any costs incurred for habitat management or construction and maintenance of improvements on real property, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,203, and amendments thereto.

(x) Amounts received as nonqualified withdrawals, as defined by K.S.A. 75-643, and amendments thereto, if, at the time of contribution to a family postsecondary education savings account, such amounts were subtracted from the federal adjusted gross income pursuant to subsection (c)(xv) or if such amounts are not already included in the federal adjusted gross income.

(xi) The amount of any contribution made to the same extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 74-50,154, and amendments thereto.

(xii) For taxable years commencing after December 31, 2004, amounts received as withdrawals not in accordance with the provisions of K.S.A. 74-50,204, and amendments thereto, if, at the time of contribution to an individual development account, such amounts were subtracted from the federal adjusted gross income pursuant to subsection (c)(xiii), or if such amounts are not already included in the federal adjusted gross income.

(xiii) The amount of any expenditures claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,217 through 79-32,220 or 79-32,222, and amendments thereto.

(xiv) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,221, and amendments thereto.

(xv) The amount of any expenditures claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,223 through 79-32,226, 79-32,228 through 79-32,231, 79-32,233 through 79-32,236, 79-32,238 through 79-32,241, 79-32,245 through 79-32,248 or 79-32,251 through 79-32,254, and amendments thereto.

(xvi) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250 or 79-32,255, and amendments thereto.

(xvii) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,256, and amendments thereto.

(xviii) For taxable years commencing after December 31, 2006, the amount of any ad valorem or property taxes and assessments paid to a state other than Kansas or local government located in a state other than Kansas by a taxpayer who resides in a state

other than Kansas, when the law of such state does not allow a resident of Kansas who earns income in such other state to claim a deduction for ad valorem or property taxes or assessments paid to a political subdivision of the state of Kansas in determining taxable income for income tax purposes in such other state, to the extent that such taxes and assessments are claimed as an itemized deduction for federal income tax purposes.

(xix) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any: (1) Loss from business as determined under the federal internal revenue code and reported from schedule C and on line 12 of the taxpayer's form 1040 federal individual income tax return; (2) loss from rental real estate, royalties, partnerships, S corporations, except those with wholly owned subsidiaries subject to the Kansas privilege tax, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined under the federal internal revenue code and reported from schedule E and on line 17 of the taxpayer's form 1040 federal individual income tax return; and (3) farm loss as determined under the federal internal revenue code and reported from schedule F and on line 18 of the taxpayer's form 1040 federal income tax return; all to the extent deducted or subtracted in determining the taxpayer's federal adjusted gross income. For purposes of this subsection, references to the federal form 1040 and federal schedule C, schedule E, and schedule F, shall be to such form and schedules as they existed for tax year 2011, and as revised thereafter by the internal revenue service.

(xx) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for self-employment taxes under section 164(f) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer, to the extent the deduction is attributable to income reported on schedule C, E or F and on line 12, 17 or 18 of the taxpayer's form 1040 federal income tax return.

(xxi) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for pension, profit sharing, and annuity plans of self-employed individuals under section 62(a)(6) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for health insurance under section 162(l) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxiii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for domestic production activities under section 199 of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxiv) For taxable years commencing after December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid for medical care of the taxpayer or the taxpayer's spouse or dependents when such expenses were paid or incurred for an abortion, or for a health benefit plan, as defined in K.S.A. 65-6731, and amendments thereto, for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as an

itemized deduction for federal income tax purposes.

(xxv) For taxable years commencing after December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid by a taxpayer for health care when such expenses were paid or incurred for abortion coverage, a health benefit plan, as defined in K.S.A. 65-6731, and amendments thereto, when such expenses were paid or incurred for abortion coverage or amounts contributed to health savings accounts for such taxpayer's employees for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as a deduction for federal income tax purposes.

(xxvi) For all taxable years beginning after December 31, 2016, the amount of any charitable contribution made to the extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 72-4357, and amendments thereto, and is also claimed as an itemized deduction for federal income tax purposes.

(xxvii) For all taxable years commencing after December 31, 2020, the amount ~~deducted by reason of a~~ of any interest expense paid or accrued in a previous taxable year but allowed as a deduction pursuant to section 163 of the federal internal revenue code in the current taxable year by reason of the carryforward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code ~~of 1986, as in effect on January 1, 2018. For purposes of this paragraph, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable pursuant to section 163 of the federal internal revenue code if the limitation pursuant to section 163(j) of the federal internal revenue code did not exist.~~

(xxviii) For all taxable years beginning after December 31, 2021, the amount of any contributions to, or earnings from, a first-time home buyer savings account if distributions from the account were not used to pay for expenses or transactions authorized pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto, or were not held for the minimum length of time required pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving payable on death beneficiary pursuant to K.S.A. 2023 Supp. 58-4904(e), and amendments thereto.

(c) There shall be subtracted from federal adjusted gross income:

(i) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States and its possessions less any related expenses directly incurred in the purchase of such obligations or securities, to the extent included in federal adjusted gross income but exempt from state income taxes under the laws of the United States.

(ii) Any amounts received which are included in federal adjusted gross income but which are specifically exempt from Kansas income taxation under the laws of the state of Kansas.

(iii) The portion of any gain or loss from the sale or other disposition of property having a higher adjusted basis for Kansas income tax purposes than for federal income tax purposes on the date such property was sold or disposed of in a transaction in which gain or loss was recognized for purposes of federal income tax that does not exceed such difference in basis, but if a gain is considered a long-term capital gain for federal income tax purposes, the modification shall be limited to that portion of such gain

which is included in federal adjusted gross income.

(iv) The amount necessary to prevent the taxation under this act of any annuity or other amount of income or gain which was properly included in income or gain and was taxed under the laws of this state for a taxable year prior to the effective date of this act, as amended, to the taxpayer, or to a decedent by reason of whose death the taxpayer acquired the right to receive the income or gain, or to a trust or estate from which the taxpayer received the income or gain.

(v) The amount of any refund or credit for overpayment of taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state, or any taxing jurisdiction, to the extent included in gross income for federal income tax purposes.

(vi) Accumulation distributions received by a taxpayer as a beneficiary of a trust to the extent that the same are included in federal adjusted gross income.

(vii) Amounts received as annuities under the federal civil service retirement system from the civil service retirement and disability fund and other amounts received as retirement benefits in whatever form which were earned for being employed by the federal government or for service in the armed forces of the United States.

(viii) Amounts received by retired railroad employees as a supplemental annuity under the provisions of 45 U.S.C. §§ 228b(a) and 228c(a)(1) et seq.

(ix) Amounts received by retired employees of a city and by retired employees of any board of such city as retirement allowances pursuant to K.S.A. 13-14,106, and amendments thereto, or pursuant to any charter ordinance exempting a city from the provisions of K.S.A. 13-14,106, and amendments thereto.

(x) ~~(1) For taxable years beginning after December 31, 1976, 2021, the amount of the any federal tentative jobs tax credit disallowance under the provisions of 26 U.S.C. § 280C(a). For taxable years ending after December 31, 1978, the amount of the targeted jobs tax credit and work incentive credit disallowances under 26 U.S.C. § 280C.~~

(2) For taxable years beginning after December 31, 2019, and ending before January 1, 2022, 50% of the amount of the federal employee retention credit disallowance under rules similar to the rules of 26 U.S.C. § 280C(a). The taxpayer shall be required to prove that such taxpayer previously filed Kansas income tax returns and paid Kansas income tax on the disallowed amount. Notwithstanding any other provision of law to the contrary, any claim for refund or amended return relating to this subparagraph shall be allowed to be filed on or before April 15, 2025, and no claim for refund or amended return shall be allowed or filed after April 15, 2025.

(xi) For taxable years beginning after December 31, 1986, dividend income on stock issued by Kansas venture capital, inc.

(xii) For taxable years beginning after December 31, 1989, amounts received by retired employees of a board of public utilities as pension and retirement benefits pursuant to K.S.A. 13-1246, 13-1246a and 13-1249, and amendments thereto.

(xiii) For taxable years beginning after December 31, 2004, amounts contributed to and the amount of income earned on contributions deposited to an individual development account under K.S.A. 74-50,201 et seq., and amendments thereto.

(xiv) For all taxable years commencing after December 31, 1996, that portion of any income of a bank organized under the laws of this state or any other state, a national banking association organized under the laws of the United States, an association organized under the savings and loan code of this state or any other state, or a federal

savings association organized under the laws of the United States, for which an election as an S corporation under subchapter S of the federal internal revenue code is in effect, which accrues to the taxpayer who is a stockholder of such corporation and which is not distributed to the stockholders as dividends of the corporation. For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of modification under this subsection shall exclude the portion of income or loss reported on schedule E and included on line 17 of the taxpayer's form 1040 federal individual income tax return.

(xv) For all taxable years beginning after December 31, 2017, the cumulative amounts not exceeding \$3,000, or \$6,000 for a married couple filing a joint return, for each designated beneficiary that are contributed to: (1) A family postsecondary education savings account established under the Kansas postsecondary education savings program or a qualified tuition program established and maintained by another state or agency or instrumentality thereof pursuant to section 529 of the internal revenue code of 1986, as amended, for the purpose of paying the qualified higher education expenses of a designated beneficiary; or (2) an achieving a better life experience (ABLE) account established under the Kansas ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof pursuant to section 529A of the internal revenue code of 1986, as amended, for the purpose of saving private funds to support an individual with a disability. The terms and phrases used in this paragraph shall have the meaning respectively ascribed thereto by the provisions of K.S.A. 75-643 and 75-652, and amendments thereto, and the provisions of such sections are hereby incorporated by reference for all purposes thereof.

(xvi) For all taxable years beginning after December 31, 2004, amounts received by taxpayers who are or were members of the armed forces of the United States, including service in the Kansas army and air national guard, as a recruitment, sign up or retention bonus received by such taxpayer as an incentive to join, enlist or remain in the armed services of the United States, including service in the Kansas army and air national guard, and amounts received for repayment of educational or student loans incurred by or obligated to such taxpayer and received by such taxpayer as a result of such taxpayer's service in the armed forces of the United States, including service in the Kansas army and air national guard.

(xvii) For all taxable years beginning after December 31, 2004, amounts received by taxpayers who are eligible members of the Kansas army and air national guard as a reimbursement pursuant to K.S.A. 48-281, and amendments thereto, and amounts received for death benefits pursuant to K.S.A. 48-282, and amendments thereto, to the extent that such death benefits are included in federal adjusted gross income of the taxpayer.

(xviii) For the taxable year beginning after December 31, 2006, amounts received as benefits under the federal social security act which are included in federal adjusted gross income of a taxpayer with federal adjusted gross income of \$50,000 or less, whether such taxpayer's filing status is single, head of household, married filing separate or married filing jointly; and for all taxable years beginning after December 31, 2007, amounts received as benefits under the federal social security act which are included in federal adjusted gross income of a taxpayer with federal adjusted gross income of \$75,000 or less, whether such taxpayer's filing status is single, head of

household, married filing separate or married filing jointly.

(xix) Amounts received by retired employees of Washburn university as retirement and pension benefits under the university's retirement plan.

(xx) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any: (1) Net profit from business as determined under the federal internal revenue code and reported from schedule C and on line 12 of the taxpayer's form 1040 federal individual income tax return; (2) net income, not including guaranteed payments as defined in section 707(c) of the federal internal revenue code and as reported to the taxpayer from federal schedule K-1, (form 1065-B), in box 9, code F or as reported to the taxpayer from federal schedule K-1, (form 1065) in box 4, from rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined under the federal internal revenue code and reported from schedule E and on line 17 of the taxpayer's form 1040 federal individual income tax return; and (3) net farm profit as determined under the federal internal revenue code and reported from schedule F and on line 18 of the taxpayer's form 1040 federal income tax return; all to the extent included in the taxpayer's federal adjusted gross income. For purposes of this subsection, references to the federal form 1040 and federal schedule C, schedule E, and schedule F, shall be to such form and schedules as they existed for tax year 2011 and as revised thereafter by the internal revenue service.

(xxi) For all taxable years beginning after December 31, 2013, amounts equal to the unreimbursed travel, lodging and medical expenditures directly incurred by a taxpayer while living, or a dependent of the taxpayer while living, for the donation of one or more human organs of the taxpayer, or a dependent of the taxpayer, to another person for human organ transplantation. The expenses may be claimed as a subtraction modification provided for in this section to the extent the expenses are not already subtracted from the taxpayer's federal adjusted gross income. In no circumstances shall the subtraction modification provided for in this section for any individual, or a dependent, exceed \$5,000. As used in this section, "human organ" means all or part of a liver, pancreas, kidney, intestine, lung or bone marrow. The provisions of this paragraph shall take effect on the day the secretary of revenue certifies to the director of the budget that the cost for the department of revenue of modifications to the automated tax system for the purpose of implementing this paragraph will not exceed \$20,000.

(xxii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of net gain from the sale of: (1) Cattle and horses, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 24 months or more from the date of acquisition; and (2) other livestock, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 12 months or more from the date of acquisition. The subtraction from federal adjusted gross income shall be limited to the amount of the additions recognized under the provisions of subsection (b)(xix) attributable to the business in which the livestock sold had been used. As used in this paragraph, the term "livestock" shall not include poultry.

(xxiii) For all taxable years beginning after December 31, 2012, amounts received under either the Overland Park, Kansas police department retirement plan or the Overland Park, Kansas fire department retirement plan, both as established by the city of Overland Park, pursuant to the city's home rule authority.

(xxiv) For taxable years beginning after December 31, 2013, and ending before January 1, 2017, the net gain from the sale from Christmas trees grown in Kansas and held by the taxpayer for six years or more.

(xxv) For all taxable years commencing after December 31, 2020, 100% of global intangible low-taxed income under section 951A of the federal internal revenue code of 1986, before any deductions allowed under section 250(a)(1)(B) of such code.

(xxvi) (1) For all taxable years commencing after December 31, 2020, the amount of any interest expense paid or accrued in the current taxable year and disallowed as a deduction pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

(2) For purposes of this paragraph, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable pursuant to section 163 of the federal internal revenue code if the limitation pursuant to section 163(j) of the federal internal revenue code did not exist.

(3) For tax year 2021, an amount equal to the sum of any interest expenses paid or accrued in tax years 2018, 2019 and 2020 less the sum of amounts allowed as a deduction pursuant to section 163 of the federal internal revenue code in tax years 2018, 2019 and 2020.

(xxvii) For taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures shall be allowed to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

(xxviii) For all taxable years beginning after December 31, 2021: (1) The amount contributed to a first-time home buyer savings account pursuant to K.S.A. 2023 Supp. 58-4903, and amendments thereto, in an amount not to exceed \$3,000 for an individual or \$6,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in a first-time home buyer savings account.

(xxix) For taxable years beginning after December 31, 2017, for an individual taxpayer who carried back federal net operating losses arising in a taxable year beginning after December 31, 2017, and before January 1, 2021, pursuant to section 172(b)(1) of the federal internal revenue code as amended by the coronavirus aid, relief, and economic security act (CARES act), the amount of such federal net operating loss carryback for each applicable year. If the amount of such federal net operating loss carryback exceeds the taxpayer's Kansas adjusted gross income for such taxable year, the amount thereof that exceeds such Kansas adjusted gross income may be carried forward as a subtraction modification in the following taxable year or years until the total amount of such federal net operating loss carryback has been deducted, except that no such unused amount shall be carried forward for deduction as a subtraction modification after the 20th taxable year following the taxable year of the net operating loss. Notwithstanding any other provision of law to the contrary, an extension of time shall be allowed for a claim for refund or amended return for tax years 2018, 2019 or 2020 limited to the application of the provisions of this paragraph and such claim for refund or amended return must be filed on or before April 15, 2025.

(d) There shall be added to or subtracted from federal adjusted gross income the taxpayer's share, as beneficiary of an estate or trust, of the Kansas fiduciary adjustment determined under K.S.A. 79-32,135, and amendments thereto.

(e) The amount of modifications required to be made under this section by a partner which relates to items of income, gain, loss, deduction or credit of a partnership shall be determined under K.S.A. 79-32,131, and amendments thereto, to the extent that such items affect federal adjusted gross income of the partner.

Sec. 19. K.S.A. 2023 Supp. 79-32,212 is hereby amended to read as follows: 79-32,212. (a) For taxable years 2002 through ~~2024~~ 2029, there shall be allowed as a credit against the tax liability of a taxpayer imposed under the Kansas income tax act, an amount equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002. In no event shall the total amount of the credits allowed under this section exceed \$500,000 for any one fiscal year.

(b) Upon certification by the secretary of revenue of the amount of any such credit, the director of accounts and reports shall issue to such taxpayer a warrant for such amount which shall be deemed to be a capital contribution.

(c) For tax years 2013 through 2021, the income tax credit provided by this section shall only be available to taxpayers subject to the income tax on corporations imposed pursuant to K.S.A. 79-32,110(c), and amendments thereto, and shall be applied only against such taxpayer's corporate income tax liability.

(d) For tax years 2022 through ~~2024~~ 2029, the income tax credit provided by this section shall be available to all taxpayers subject to the income tax imposed pursuant to K.S.A. 79-32,110, and amendments thereto, and shall be applied only against such taxpayer's income tax liability.

Sec. 20. K.S.A. 2023 Supp. 79-32,284 is hereby amended to read as follows: 79-32,284. (a) K.S.A. 2023 Supp. 79-32,284 through 79-32,289, and amendments thereto, shall be known and may be cited as the salt parity act.

(b) The legislature finds and declares that:

(1) The deductibility of state income taxes should be the same for C corporations, S corporations and partnerships; and

(2) the purpose of the tax credit in K.S.A. 2023 Supp. 79-32,288, and amendments thereto, is to avoid double taxation of income on electing pass-through entity owners.

(c) The provisions of this act shall be a part of and supplemental to the Kansas income tax act.

Sec. 21. K.S.A. 2023 Supp. 79-32,287 is hereby amended to read as follows: 79-32,287. (a) With respect to any taxable period for which it has made the election under K.S.A. 2023 Supp. 79-32,286, and amendments thereto, an electing pass-through entity shall be subject to a tax in an amount equal to ~~5.7% of the highest rate of tax for the applicable income tax year under K.S.A. 79-32,110(a), and amendments thereto,~~ multiplied by the sum of:

(1) Each resident nonresident electing pass-through entity owner's pro rata or distributive share of the electing pass-through entity's income and each nonresident electing pass-through entity owner's distributive share of income attributable to the state; all as; and

(2) each resident electing pass-through entity owner's pro rata or distributive share of the electing pass-through entity's income calculated as either: (A) The sum of income attributable to the state and income not attributable to the state; or (B) income attributable to the state. The electing pass-through entity must use the same method of calculation for all resident electing pass-through entity owners. The provisions of

paragraphs (1) and (2) shall be determined pursuant to K.S.A. 79-32,130, 79-32,131, 79-32,133 and 79-32,139, and amendments thereto.

(b) An electing pass-through entity shall be treated as a corporation under K.S.A. 79-32,101, and amendments thereto, with respect to the tax imposed under this act, except that K.S.A. 79-32,107, and amendments thereto, shall not apply during the first taxable period for which this act is applicable.

(c) Any credit allowed pursuant to article 32 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, ~~except K.S.A. 79-32,111(a), and amendments thereto,~~ that is attributable to the activities of an electing pass-through entity in the taxable year shall be passed through to and claimed by the entity ~~and not passed through to or claimed by the~~ electing pass-through entity owner ~~only for taxable periods when the election is allowed and made by an electing pass-through entity under K.S.A. 2023 Supp. 79-32,286, and amendments thereto.~~ Notwithstanding any provision to the contrary in article 32 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, any excess income tax credit, net operating loss or other modification may be carried forward on the electing pass-through entity's return but may only be utilized in a year in which the electing pass-through entity has made the election allowed in K.S.A. 2023 Supp. 79-32,286, and amendments thereto, except that any limitation specified in the specific section for an income tax credit, the net operating loss or any other modification shall apply to the electing pass-through entity. If in a taxable period subsequent to a period in which an election under K.S.A. 2023 Supp. 79-32,286, and amendments thereto, was made, an election under K.S.A. 2023 Supp. 79-32,286, and amendments thereto, is not allowed or not made by an electing pass-through entity, any excess income tax credits may be transferred to the electing pass-through entity owners. Any excess income tax credits shall be available to each electing pass-through owner in the same proportion and manner as would have applied without the election under K.S.A. 2023 Supp. 79-32,286, and amendments thereto, for the taxable period in which each respective income tax credit was generated. All other rights and obligations pertaining to the excess income tax credits shall be transferred to the electing pass-through entity owners.

(d) Any modification to federal taxable income pursuant to K.S.A. 79-32,117 or 79-32,138, and amendments thereto, and any expensing deduction allowed pursuant to K.S.A. 79-32,143a, and amendments thereto, that is attributable to the activities of an electing pass-through entity in the taxable year shall be claimed on:

- (1) The electing pass-through entity's return; and
- (2) each electing pass-through entity owner's individual return, in the same proportion and manner as would have applied without the election under K.S.A. 2023 Supp. 79-32,286, and amendments thereto.

(e) The provisions of article 32 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, regarding the collection, administration and enforcement of tax shall be applicable to the tax due under this section, and notwithstanding the provisions of K.S.A. 79-32,129 and 79-32,139, and amendments thereto, an electing pass-through entity shall be a taxpayer.

(f) The provisions of this section shall apply to taxable years commencing on or after January 1, 2022.";

Also on page 2, in line 19, by striking "68-1011 and 68-1036"; also in line 19, before "are" by inserting "79-257, 79-258, 79-306, 79-332a, 79-1422, 79-1427a, 79-1496 and

79-32,107 and K.S.A. 2023 Supp. 12-187, 12-189, 12-192, 74-2433f, 79-1476, 79-2988, 79-2989, 79-32,117, 79-32,212, 79-32,284 and 79-32,287";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, by striking all after "concerning"; by striking all in lines 2 through 8; in line 9, by striking all before the semicolon and inserting "taxation; relating to property taxation; reducing penalties for the late filing of or the failure to file statements listing personal property for assessment and the discovery of escaped personal property; reporting changes after initial statement; allowing for filing of an appraisal by a certified residential real property appraiser for appeal purposes; accounting for adverse influences in the valuation of agricultural land; including properties used for registered agritourism activities as land devoted to agricultural use for purposes of classification; providing a property tax exemption for new electric generation facilities and new pollution control devices and additions constructed or installed at electric generation facilities; discontinuing the current property tax exemptions for certain existing electric generation facilities; relating to tax levy rates; providing that county clerks are not required to send revenue neutral rate notices to property owners of exempt property; modifying and prescribing the contents of the revenue neutral rate public hearing notice; permitting a tax levy that generates the same amount of revenue as the previous year when the final assessed valuation decreases compared to the estimated assessed valuation; requiring that the governing body's vote be conducted on the same day as the commencement of the public hearing; extending reimbursement from the taxpayer notification costs fund for printing and postage costs for county clerks for calendar year 2024; relating to income taxation; providing subtraction modifications for certain federal credit disallowances and the employee retention credit disallowance and to permit the carryforward of certain net operating losses; clarifying the disallowed business interest expense deduction; extending the time period for the single city port authority tax credit; decreasing the penalties for failing to timely remit withholding income taxes of employees by employers; relating to the salt parity act; clarifying the determination of taxable income of an electing pass-through entity; providing for the passing through of tax credits to electing pass-through entity owners; relating to sales and compensating use tax; providing countywide retailers' sales tax authority for Rawlins, Marshall and Neosho counties; relating to the state board of tax appeals; authorizing teleconference or video conference hearings in the small claims and expedited hearings division"; also in line 9, by striking "68-1011 and 68-1036" and inserting "79-257, 79-258, 79-306, 79-332a, 79-1422, 79-1427a, 79-1496 and 79-32,107 and K.S.A. 2023 Supp. 12-187, 12-189, 12-192, 74-2433f, 79-1476, 79-2988, 79-2989, 79-32,117, 79-32,212, 79-32,284 and 79-32,287";

And your committee on conference recommends the adoption of this report.

ADAM SMITH

BRIAN BERGKAMP

TOM SAWYER

Conferees on part of House

CARYN TYSON

VIRGIL PECK

TOM HOLLAND

Conferees on part of Senate

Senator Tyson moved the Senate adopt the Conference Committee Report on **SB 410**.
On roll call, the vote was: Yeas 34; Nays 2; Present and Passing 1; Absent or Not Voting 3.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, Olson, Peck, Petersen, Pettay, Pyle, Reddi, Shallenburger, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Nays: Pittman, Steffen.

Present and Passing: Holland.

Absent or Not Voting: Claeys, O'Shea, Ryckman.

The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 438** submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill as printed with House Committee of the Whole amendments, as follows:

On page 1, following line 6, by inserting:

"New Section 1.

STATE BOARD OF REGENTS

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2025, the following:

Kansas blueprint for literacy.....\$10,000,000

Provided, That expenditures shall be made by the above agency from such account in accordance with the Kansas blueprint for literacy: *Provided further*, That on or before September 1, 2024, the executive officer of the state board of regents shall certify to the director of the budget that each of the following research educational institutions has implemented two three-credit hour applied application courses and included such courses within the approved graduation requirements to earn a degree in elementary education and has implemented a common performance-based assessment for such courses on or before August 2024: The university of Kansas, Kansas state university and Wichita state university: *Provided, however*, That if the executive officer does not certify that the university of Kansas, Kansas state university and Wichita state university have implemented such courses and assessment on or before August 2024, then on September 1, 2024, of the \$10,000,000 appropriated for the above agency from the state general fund in the Kansas blueprint for literacy account, the sum of \$1,000,000 per institution that did not implement such courses and assessment is hereby lapsed: *And provided further*, That on or before September 1, 2024, the executive officer shall certify to the director of the budget that each of the following regional educational institutions has implemented two three-credit hour applied application courses and included such courses within the approved graduation requirements to earn a degree in elementary education and has implemented a common performance-based assessment for such courses on or before August 2024: Emporia state university, Fort Hays state university and Pittsburg state university: *And provided, however*, That if the executive officer does not certify that Emporia state university, Fort Hays state university and Pittsburg state university have implemented such courses and assessment on or before

August 2024, then on September 1, 2024, of the \$10,000,000 appropriated for the above agency from the state general fund in the Kansas blueprint for literacy account, the sum of \$500,000 per institution that did not implement such courses and assessment is hereby lapsed: *And provided, however*; That no expenditures shall be made by the above agency or any university from such account for the development of such courses or assessments: *And provided further*; That, at the same time as the executive officer transmits a copy of such certifications to the director of the budget, the executive officer shall transmit a copy of such certifications to the director of legislative research.

New Sec. 2. (a) Sections 2 through 8, and amendments thereto, shall be known and may be cited as the Kansas blueprint for literacy.

(b) Each provision of sections 2 through 8, and amendments thereto, that requires the expenditure of moneys shall be subject to legislative appropriations therefor.

(c) As used in sections 2 through 8, and amendments thereto:

(1) "In-service" means a licensed individual who is employed by a school district or accredited nonpublic school as a teacher.

(2) "Postsecondary educational institution" means:

(A) A state educational institution as defined in K.S.A. 76-711, and amendments thereto;

(B) a municipal university; and

(C) any not-for-profit institution of postsecondary education that has its main campus or principal place of operation in Kansas, is operated independently and not controlled or administered by a state agency or subdivision of this state, maintains open enrollment and is accredited by a nationally recognized accrediting agency for higher education in the United States.

(3) "Pre-service" means an individual who is receiving the education and training to become a licensed teacher but is not yet licensed.

(4) "Science of reading" means the teaching of reading using evidence-based research that includes phonemic awareness, phonics, fluency, vocabulary and comprehension.

(5) "Structured literacy" means the application of knowledge from the science of reading that teaches reading in an evidence-based and systematic way.

New Sec. 3. (a) There is hereby established a literacy advisory committee. The committee shall be composed of:

(1) 15 voting members as follows:

(A) The director of literacy education, appointed pursuant to section 4, and amendments thereto, who shall serve as chairperson of the committee;

(B) one member appointed by the governor;

(C) one member of the house of representatives or a literacy expert appointed by the speaker of the house of representatives;

(D) one member of the house of representatives or a literacy expert appointed by the minority leader of the house of representatives;

(E) one member of the senate or a literacy expert appointed by the president of the senate;

(F) one member of the senate or a literacy expert appointed by the minority leader of the senate;

(G) one member appointed by and representing the Kansas national education association;

(H) one member appointed by and representing a school of education from Emporia state university, Fort Hays state university or Pittsburg state university;

(I) one member appointed by and representing a school of education from the university of Kansas, Kansas state university or Wichita state university;

(J) one member appointed by and representing Washburn university school of education;

(K) one member appointed by the Kansas association of community colleges to represent community colleges;

(L) one member appointed by the Kansas independent colleges association to represent a not-for-profit institution of postsecondary education school or college of education;

(M) one member appointed by the state board of education;

(N) one member of the state board of regents appointed by the state board of regents; and

(O) one member who is an English for speakers of other languages literacy expert appointed by the united school administrators of Kansas; and

(2) nonvoting members as follows:

(A) The commissioner of education or the commissioner's designee; and

(B) any number of members appointed by the director of literacy education pursuant to section 4, and amendments thereto.

(b) (1) Members shall be appointed on or before July 1, 2024.

(2) Except for the director of literacy education, voting members shall serve for a term of four years.

(3) Any vacancy in the membership of the committee shall be filled by appointment in the same manner prescribed by this section for the original appointment.

(4) A quorum of the committee shall be a majority of the voting members. All actions of the committee may be taken by a majority of the voting members present when there is a quorum.

(5) The committee may meet at any time and at any place within the state upon the call of the chairperson.

(6) If any member of the committee fails to attend three meetings of the committee within any 12-month period, such member's appointment shall terminate and a new member shall be appointed in the same manner prescribed by this section for the original appointment.

(c) The literacy advisory committee shall:

(1) Monitor progress of literacy training for in-service and pre-service teachers and literacy education of elementary and secondary students;

(2) designate best practices for literacy training for in-service and pre-service teachers and literacy education of elementary and secondary students;

(3) be responsible for the attainment of the transformational goal to have 100% of the Kansas special education, English for speakers of other languages and elementary teacher workforce achieve a micro-credential in the science of reading and structured literacy by 2030, leading to at least 50% of students in each of the grades three through eight achieving level 3 or above and at least 90% of students in each of the grades three through eight achieving level 2 or above on the English language arts state assessment by 2033;

(4) make recommendations to the director of literacy education;

(5) make recommendations to the state board of education, the state board of regents and the postsecondary educational institution presidents or chancellors on:

(A) Literacy training for in-service and pre-service teachers and literacy education of elementary and secondary students; and

(B) reading instruction methods based on the science of reading;

(6) make recommendations to the house of representatives standing committee on education and the senate standing committee on education on the implementation of the goals of the Kansas blueprint for literacy and any changes necessary to achieve such goals;

(7) (A) submit a progress report to the legislature on:

(i) English language arts state assessment scores for each grade level and all defined subgroups, including, but not limited to, English language learners, students receiving free meals pursuant to the national school lunch act, students in the custody of the secretary for children and families and race and ethnicity subgroups;

(ii) literacy training for in-service and pre-service teachers; and

(iii) the literacy advisory committee's goals and requirements provided in the Kansas blueprint for literacy;

(B) Such progress report shall be provided at the following times each calendar year:

(i) Once on or before February 1 to the senate committee on education and the house of representatives committee on education;

(ii) once on or before May 1 to the senate committee on education and the house of representatives committee on education; and

(iii) once on or before December 1 to any interim, special, or select committee, task force or commission that has membership that includes legislators, is related to education, has been approved by the legislative coordinating council and requests such report; and

(8) submit a plan to the state board of regents and the legislature, including the house of representatives standing committee on education and the senate standing committee on education, on the establishment of centers of excellence in reading pursuant to section 8, and amendments thereto, on or before January 1, 2025.

(d) The committee shall be subject to the Kansas open records act, K.S.A. 45-419 et seq., and amendments thereto, and the Kansas open meetings act, K.S.A. 75-4317 et seq., and amendments thereto. The committee shall publish each meeting agenda and any available meeting documents online prior to each scheduled meeting of the committee.

(e) (1) Legislative members of the committee and members appointed by a member of the legislature who attend meetings of the committee shall be paid for expenses, mileage and subsistence as provided in K.S.A. 75-3223(e), and amendments thereto.

(2) Members of the committee who are not members of the legislature may be paid for expenses, mileage and subsistence by the entity each such member was appointed by and represents.

(f) (1) The director of literacy education shall provide executive support to the committee.

(2) The staff of the state board of regents, office of revisor of statutes, the legislative research department and the division of legislative administrative services shall provide such assistance as may be requested by the committee.

New Sec. 4. (a) On or before July 1, 2024, the executive officer of the state board of regents shall appoint a director of literacy education.

(b) The director of literacy education shall be an employee of the state board of regents in the unclassified service who serves at the pleasure of the state board of regents. The compensation of the director shall be determined by the executive officer of the state board of regents.

(c) The director of literacy education shall:

(1) Serve as chairperson of the literacy advisory committee established in section 3, and amendments thereto;

(2) implement and administer the Kansas blueprint for literacy;

(3) provide executive support to the literacy advisory committee;

(4) appoint nonvoting members of the literacy advisory committee as the director deems necessary;

(5) work with the state board of education and the state board of regents to ensure:

(A) Progress on the initiatives, objectives and desired outcomes in the Kansas blueprint for literacy;

(B) the development and utilization of the comprehensive assessment system; and

(C) state educational institutions and elementary and secondary schools are using tier I literacy methodologies;

(6) encourage independent institutions referred to in section 2(c)(2)(C), and amendments thereto, to use such tier I methodologies;

(7) establish a program to track the science of reading and structured literacy training progression of in-service and pre-service early childhood and elementary teachers, special education teachers and paraprofessionals, reading specialists and early childhood and elementary administrators for all school districts in the state;

(8) on or before January 15 of each year, prepare and present a report to the senate standing committee on education and the house of representatives standing committee on education, or any successor committees, on the implementation and administration of the Kansas blueprint for literacy, including, but not limited to, an implementation timeline, progress of initiatives, development and utilization of the comprehensive assessment system, progress toward the goal established in section 3(c), and amendments thereto, use of tier I methodologies, outcomes and any proposed changes; and

(9) report to the house of representatives standing committee on education and the senate standing committee on education on or before January 31, 2025, on the progress of the state board of regents on utilization of the science of reading, elimination of discredited methodologies, use of universal screening measures and assessments in elementary and secondary schools in the state.

New Sec. 5. (a) Postsecondary educational institutions shall designate practices based on the science of reading through structured literacy as the official tier I literacy methodology and shall prohibit the use or teaching of any discredited methodologies, such as the three-cueing system.

(b) (1) The state board of regents, in collaboration with postsecondary educational institutions and research experts, shall establish a comprehensive reading and literacy assessment system with universal screening measures, diagnostic, formative and summative assessments to be used in teacher preparation programs in the state. Such assessment system shall allow teachers to adjust instruction to meet the specific needs

of students, including with regard to reading difficulties and the remediation of reading and literacy skill gaps. The state board of regents shall make recommendations to the state board of education on such assessment system and ensure that such assessment system is available on or before May 1, 2025. Nothing in this paragraph shall be construed to include the English language arts statewide assessment.

(2) The state board of regents shall:

(A) Develop training modules for the assessments on or before July 1, 2025;

(B) support state board of education action to officially designate the science of reading as the official tier I literacy methodology;

(C) support elementary and secondary schools as necessary to eliminate any discredited methodologies;

(D) recommend literacy-specific universal screening measures and diagnostic, formative and summative assessments to the state board of education; and

(E) approve reading instruction methodologies recommended by the literacy advisory committee for state educational institutions.

(3) On or before July 1, 2025, no school district shall use any textbooks or instructional materials that utilize:

(A) The three-cueing system model of reading as the primary basis for teaching word recognition;

(B) visual memory as the primary basis for teaching word recognition; or

(C) the three-cueing system model of reading based on meaning, structure and syntax and visual cues, commonly known as MVS.

(c) The director of literacy education shall report to the house of representatives standing committee on education and the senate standing committee on education on or before January 31, 2025, on the progress of the state board of regents on utilization of the science of reading, elimination of discredited methodologies, use of universal screening measures and assessments in elementary and secondary schools in the state.

New Sec. 6. The state board of regents and the state board of education shall collaborate to:

(a) Jointly approve micro-credential requirements for in-service teachers or certification requirements for pre-service teachers at state educational institutions in the science of reading and structured literacy;

(b) develop or make accessible professional development programs and micro-credential courses for all in-service early childhood teachers, general education teachers and special education teachers at low or no cost to such teachers. Such programs and courses shall be delivered by national online learning programs or accredited Kansas postsecondary educational institutions;

(c) ensure all pre-service teacher preparation programs at state educational institutions are based on the science of reading and structured literacy;

(d) publish standards and course progressions to achieve transparency of Kansas reading education programs; and

(e) provide data for the program to the director of literacy education that tracks the science of reading and structured literacy training progression of in-service and pre-service early childhood and elementary teachers, special education teachers and paraprofessionals, reading specialists and early childhood and elementary administrators for all school districts in the state.

New Sec. 7. The president or chancellor, provost and dean of the college or school

of education of each postsecondary educational institution shall jointly have oversight and supervision of undergraduate and graduate level reading and literacy courses at their respective institution and shall:

(a) Ensure explicit courses in the science of reading and structured literacy, including the five pillars of reading for all undergraduate early childhood and elementary teacher preparation programs at state educational institutions;

(b) appoint one representative from each postsecondary educational institution to conduct an annual systemwide analysis of the curriculum maps across all literacy courses. Such analysis shall include identifying clear evidence of instructional approaches and the core components of reading development;

(c) present a report on such systemwide analysis and any results from such analysis to the literacy advisory committee;

(d) design and implement two three-credit hour applied application courses that shall be included within the approved graduation requirements to earn a degree in elementary education on or before August 2024;

(e) implement a common performance-based assessment for such courses to be used by all postsecondary educational institutions on or before August 2024;

(f) assist in the development of a science of reading and structured literacy micro-credential for early childhood teachers, elementary education teachers, English for speakers of other languages teachers, reading specialists, special education teachers and paraprofessionals, early childhood and elementary administrators that focuses on research-based fundamentals of reading instruction; and

(g) provide information, advice and recommendations to the literacy advisory committee.

New Sec. 8. The literacy advisory committee shall develop a plan to establish six regional centers of excellence in reading. The plan shall:

(a) Require postsecondary educational institutions to collaborate with colleges or schools of education, the center for reading at Pittsburg state university and community-based literacy organizations;

(b) include options that would allow centers for excellence in reading to be co-located in an existing building or school of a school district, postsecondary educational institution, community facility or other facility or building, as appropriate; and

(c) require such centers to:

(1) Provide evaluation and identification of reading difficulties and reading disabilities, including, but not limited, dyslexia;

(2) collaborate with school districts to develop strategic literacy plans for individual students;

(3) collaborate with the state department of education, state board of regents and postsecondary educational institutions to support pre-service and in-service teacher training;

(4) support the professional development and training of school-based instructional coaches;

(5) pilot structured reading applied learning simulation laboratories for pre-service and in-service teachers;

(6) pilot a literacy education simulation training laboratory for pre-service elementary teachers as a controlled environment for the application of the science of reading;

(7) identify projected cost, staffing and budget impacts to develop, expand and sustain the centers for excellence and reading simulation laboratories; and

(8) make recommendations and provide progress reports to the literacy advisory committee.

Sec. 9. K.S.A. 2023 Supp. 72-5170 is hereby amended to read as follows: 72-5170.

(a) (1) In order to accomplish the mission for Kansas education, the state board shall design and adopt a school district accreditation system based upon improvement in performance that equals or exceeds the educational goal set forth in K.S.A. 72-3218(c), and amendments thereto, and is measurable. The state board shall hold all school districts accountable through the Kansas education systems accreditation rules and regulations, or any successor accreditation system and accountability plan adopted by the state board. The state board also shall ensure that all school districts and the public schools operated by such districts have programs and initiatives in place for providing those educational capacities set forth in K.S.A. 72-3218(c), and amendments thereto. On or before January 15 of each year, the state board shall prepare and submit a report on the school district accreditation system to the governor and the legislature.

(2) The accountability measures established pursuant to paragraph (1) shall be applied both at the district level and at the school level. Such accountability measures shall be reported by the state board for each school district and each school. All reports prepared pursuant to this section shall be published in accordance with K.S.A. 2023 Supp. 72-1181, and amendments thereto.

(3) If a school district is not fully accredited and a corrective action plan is required by the state board, such corrective action plan, and any subsequent reports prepared by the state board regarding the progress of such school district in implementing and executing such corrective action plan, shall be published on the state department of education's internet website and such school district's internet website in accordance with K.S.A. 2023 Supp. 72-1181, and amendments thereto.

(4) If a school district is not accredited, the superintendent, or the superintendent's designee, shall appear before the committee on education of the house of representatives and the committee on education of the senate during the regular legislative session that occurs during the same school year in which such school district is not accredited. Such school district shall provide a report to such committees on the challenges and obstacles that are preventing such school district from becoming accredited.

(b) The state board shall establish curriculum standards that reflect high academic standards for the core academic areas of mathematics, science, reading, writing and social studies. The curriculum standards shall be reviewed at least every seven years. Nothing in this subsection shall be construed in any manner so as to impinge upon any school district's authority to determine its own curriculum.

(c) (1) The state board shall provide for statewide assessments in the core academic areas of mathematics, science, reading, writing and social studies. The board shall ensure compatibility between the statewide assessments and the curriculum standards established pursuant to subsection (b). Such assessments shall be administered at three grade levels, as determined by the state board. The state board shall determine performance levels on the statewide assessments, the achievement of which represents high academic standards in the academic area at the grade level to which the assessment applies. The state board should specify high academic standards both for individual

performance and school performance on the assessments.

(2) (A) On or before January 15 of each year, the state board shall prepare and submit to the legislature a report on students who take the statewide assessments. Such report shall include:

(i) The number of students and such number expressed as a percentage of the total number of students who took the statewide assessments during the immediately preceding school year disaggregated by core academic area and by grade level; and

(ii) the percentage of students who took the statewide assessments in grade 10 who, two years after graduating from high school, obtained some postsecondary education disaggregated by statewide assessment achievement level.

(B) When such information becomes available, or as soon thereafter as practicable, the state board shall publish the information required for the report under subparagraph (A) on the website of the state department of education and incorporate such information in the performance accountability reports and longitudinal achievement reports required under K.S.A. 2023 Supp. 72-5178, and amendments thereto.

(C) The provisions of this paragraph shall expire on July 1, 2029.

(d) Each school year, on such date as specified by the state board, each school district shall submit the Kansas education system accreditation report to the state board in such form and manner as prescribed by the state board.

(e) Whenever the state board determines that a school district has failed either to meet the accreditation requirements established by rules and regulations or standards adopted by the state board or provide curriculum based on state standards and courses required by state law, the state board shall so notify the school district. Such notice shall specify the accreditation requirements that the school district has failed to meet and the curriculum that it has failed to provide. Upon receipt of such notice, the board of education of such school district is encouraged to reallocate the resources of the school district to remedy all deficiencies identified by the state board.

(f) Each school in every school district shall establish a school site council composed of the principal and representatives of teachers and other school personnel, parents of students attending the school, the business community and other community groups. School site councils shall be responsible for providing advice and counsel in evaluating state, school district, and school site performance goals and objectives and in determining the methods that should be employed at the school site to meet these goals and objectives. Site councils may make recommendations and proposals to the school board regarding budgetary items and school district matters, including, but not limited to, identifying and implementing the best practices for developing efficient and effective administrative and management functions. Site councils also may help school boards analyze the unique environment of schools, enhance the efficiency and maximize limited resources, including outsourcing arrangements and cooperative opportunities as a means to address limited budgets.

Sec. 10. K.S.A. 74-3284 is hereby amended to read as follows: 74-3284. (a) K.S.A. 74-3284 through 74-3289, and amendments thereto, shall be known and may be cited as the Kansas education opportunity scholarship program act.

(b) As used in this act:

~~(a)(1) "Kansas ethnic minority education opportunity scholarship program" means a program under which the state, in response to growing concerns over loss of talented ethnic minority students to institutions of postsecondary education in other states, the~~

~~need to enhance the diversity of the student population at Kansas institutions of postsecondary education, and the barriers to ethnic minority student enrollment at Kansas institutions of postsecondary education and for the purpose of enabling and encouraging talented ethnic minority students to remain in Kansas for the attainment of educational goals and fulfillment of career aspirations; provides financial assistance through the award of Kansas ethnic minority education opportunity scholarships to Kansas ethnic minority education opportunity scholars.~~

~~(b)(2) "Kansas ethnic minority education opportunity scholarship" means a financial award made by this state under this act to a Kansas ethnic minority education opportunity scholar.~~

~~(e)(3) "Kansas ethnic minority education opportunity scholar" means a person who:~~

- ~~(1)(A)(i) Is a resident of Kansas;~~
- ~~(2) is a member of an ethnic minority group;~~
- ~~(3)(ii) has been accepted for admission to or is enrolled full time in an educational program at an eligible institution;~~
- ~~(4)(iii) has established financial need; and~~
- ~~(5) has qualified for the award of a Kansas ethnic minority scholarship on the basis of having demonstrated educational ability, or who~~

~~(iv) is a first generation student or has a parent who is employed in Kansas as a teacher or paraprofessional for any of the grades pre-K through 12; or~~

~~(B) has previously so qualified and remains qualified for the renewal of a Kansas ethnic minority education opportunity scholarship on the basis of maintaining full-time enrollment in an educational program at an eligible institution, remaining in good standing; and making satisfactory progress toward completion of the requirements for the award of a degree or certificate of completion.~~

~~(d)(4) "Eligible institution" means an institution of postsecondary education which maintains open enrollment, the main campus or principal place of operation of which is located in Kansas, and which qualifies as an eligible institution under the higher education act of 1965 (P.L. 89-329), as amended, postsecondary educational institution, as defined in K.S.A. 74-3201b, and amendments thereto, or an accredited independent institution, as defined in K.S.A. 72-3222, and amendments thereto.~~

~~(e) "Ethnic minority group" means a group of persons categorized as: (1) American Indian or Alaskan Native; (2) Asian or Pacific Islander; (3) Black, non-Hispanic; or (4) Hispanic.~~

~~(f) "American Indian or Alaskan Native" means a person having origins in any of the original peoples of North America and who maintains cultural identification through tribal affiliation or community recognition.~~

~~(g) "Asian or Pacific Islander" means a person having origins in any of the original peoples of the far east, southeast Asia, the Indian subcontinent, or pacific islands. This includes, but not by way of limitation, persons from China, Japan, Korea, the Philippine Islands, Samoa, India and Vietnam.~~

~~(h) "Black, non-Hispanic" means a person having origins in any of the black racial groups of Africa (except those of Hispanic origin).~~

~~(i) "Hispanic" means a person of Mexican, Puerto Rican, Cuban, Central or South American or other Spanish culture or origin, regardless of race.~~

~~(j)(5) "Financial need" means the difference between the available financial resources of a Kansas ethnic minority education opportunity scholar and the scholar's~~

total anticipated expenses to attend an eligible institution. A scholar's financial resources shall be determined on the basis of criteria provided under the federal methodology of need analysis. ~~Financial need shall be determined annually.~~

~~(k)(6)~~ "First generation student" means an individual who does not have a parent or guardian who has completed a baccalaureate degree.

~~(l)~~ "Semester" means one of two principal terms when there are only two principal terms in the academic year of an eligible institution whether or not there are other shorter terms during the same academic year of the eligible educational institution.

~~(m)(8)~~ "Term" means one of two or more substantially equivalent divisions of the academic year of an eligible institution.

~~(n)(9)~~ "Program period" means the duration of the period of time, or any division thereof, required for completion of a vocational or technical education program ~~which is given in~~ at an eligible institution.

~~(o)~~ "Open enrollment" means the policy of an institution of postsecondary education which provides the opportunity of enrollment for any student who meets its academic and other reasonable enrollment requirements, without regard for race, gender, religion, creed, ethnicity or national origin.

Sec. 11. K.S.A. 74-3285 is hereby amended to read as follows: 74-3285. (a) In each academic year, to the extent that appropriations are available for the Kansas ~~ethnic minority~~ education opportunity scholarship program and in accordance with the provisions of this act, the state board of regents may select for designation as a Kansas ~~ethnic minority~~ education opportunity scholar and for the award of a Kansas ~~ethnic minority~~ education opportunity scholarship any person who is qualified for such designation and award ~~and~~. The state board of regents shall renew the scholarship of each Kansas ~~ethnic minority~~ education opportunity scholar who remains qualified for a scholarship.

(b) In selecting persons for designation as Kansas ~~ethnic minority~~ education opportunity scholars, the state board of regents shall provide, insofar as possible and on the basis of a formulated procedure, for equitable apportionment of Kansas ~~ethnic minority~~ education opportunity scholarships ~~among the ethnic minority groups~~. The procedure formulated by the board of regents shall take into account: ~~(1) the differences among applicants in level of financial need and availability of financial resources so that scholarships are targeted to those applicants having the greatest needs; (2) the proportion that the population of each ethnic minority group bears to the population of all ethnic minority groups in the state; and (3) the differences across ethnic minority groups in the proportion of members thereof who complete high school.~~ Financial need shall be determined annually.

(c) An applicant who fails to be awarded a Kansas ~~ethnic minority~~ education opportunity scholarship shall not be disqualified from applying therefor in a later academic year so long as all requirements for eligibility to apply for such award are met.

(d) The award or renewal of a Kansas ~~ethnic minority~~ education opportunity scholarship shall be on an annual basis and shall be effective for one academic year unless otherwise terminated.

Sec. 12. K.S.A. 74-3286 is hereby amended to read as follows: 74-3286. (a) A Kansas ~~ethnic minority~~ education opportunity scholarship shall provide for payment to a Kansas ~~ethnic minority~~ education opportunity scholar of an amount in each academic

year not to exceed an amount equal to 75% of the average amount of the total tuition and required fees of full-time, in-state students. A Kansas ~~ethnic minority education opportunity~~ scholar may receive a Kansas ~~ethnic minority education opportunity~~ scholarship for not more than eight semesters of undergraduate study or the equivalent thereof, except that a Kansas ~~ethnic minority education opportunity~~ scholar may receive a Kansas ~~ethnic minority education opportunity~~ scholarship for not more than an additional two semesters of study or the equivalent thereof when the requirements of the program in which the scholar is enrolled include the completion of a fifth year of study. The state board of regents shall determine the equivalent of a semester when any program period or all or part of the terms for which a Kansas ~~ethnic minority education opportunity~~ scholar is awarded a Kansas ~~ethnic minority education opportunity~~ scholarship are not semesters.

(b) A Kansas ~~ethnic minority education opportunity~~ scholar who is also eligible to receive a Kansas comprehensive grant or a state scholarship may be awarded such grant or scholarship, or both, in addition to a Kansas ~~ethnic minority education opportunity~~ scholarship. In no event shall the amount awarded to a Kansas ~~ethnic minority education opportunity~~ scholar under a Kansas ~~ethnic minority education opportunity~~ scholarship or the total of any amounts awarded thereunder and under a state scholarship or a Kansas comprehensive grant, or both, exceed an amount equal to the amount of the scholar's financial need for the period.

Sec. 13. K.S.A. 74-3287 is hereby amended to read as follows: 74-3287. The state board of regents shall adopt rules and regulations for administration of the provisions of this act and shall:

(a) Publicize the Kansas ~~ethnic minority education opportunity~~ scholarship program and the manner and method of qualifying for designation as a Kansas ~~ethnic minority education opportunity~~ scholar and for the award of a Kansas ~~ethnic minority education opportunity~~ scholarship;

(b) provide application forms;

(c) determine residence, as provided by law, of applicants for Kansas ~~ethnic minority education opportunity~~ scholarships;

(d) establish a system for identifying and categorizing members of ethnic minority groups;

(e) determine eligibility of applicants for Kansas ~~ethnic minority education opportunity~~ scholarships;

(f)(e) determine the evidence deemed necessary to be submitted as proof of educational ability;

(g)(f) designate Kansas ~~ethnic minority education opportunity~~ scholars;

(h)(g) notify each person who qualifies for designation as a Kansas ~~ethnic minority education opportunity~~ scholar and for the award of a Kansas ~~ethnic minority education opportunity~~ scholarship or who remains qualified as a Kansas ~~ethnic minority education opportunity~~ scholar for the renewal of a Kansas ~~ethnic minority education opportunity~~ scholarship;

(i)(h) approve and award or renew Kansas ~~ethnic minority education opportunity~~ scholarships;

(j)(i) determine the equivalent of a semester for the purpose of awarding Kansas ~~ethnic minority education opportunity~~ scholarships for any program period or term that is not a semester;

- (~~k~~)(j) define ~~full-time~~ full-time enrollment;
- (~~h~~)(k) provide for apportionment of Kansas ~~ethnic minority education opportunity~~ scholarships if appropriations therefor are insufficient for payment in full to all Kansas ~~ethnic minority education opportunity~~ scholars;
- (~~m~~)(l) request any eligible institution to furnish any information relating to and necessary for administration of this act;
- (~~n~~)(m) determine the average amount of tuition and fees required of full-time, in-state students for enrollment at the state educational institutions; and
- (~~o~~)(n) evaluate the Kansas ~~ethnic minority education opportunity~~ scholarship program annually, and make a report thereon to the governor and legislature.

Sec. 14. K.S.A. 74-3288 is hereby amended to read as follows: 74-3288. In accordance with the rules and regulations of the state board of regents, each ~~person~~ individual who desires to be designated as a Kansas ~~ethnic minority education opportunity~~ scholar and to receive a Kansas ~~ethnic minority education opportunity~~ scholarship shall:

- (a) Complete and file an application for a Kansas ~~ethnic minority education opportunity~~ scholarship;
- (b) submit the evidence required as proof of educational ability; and
- (c) report promptly any information requested relating to administration of this act.

Sec. 15. K.S.A. 74-3289 is hereby amended to read as follows: 74-3289. (a) Kansas ~~ethnic minority education opportunity~~ scholarships may be paid annually for two semesters or the equivalent thereof, and may be allocated equally between the semesters or the equivalent of semesters, or otherwise, as determined by the state board of regents. Kansas ~~ethnic minority education opportunity~~ scholarships shall be paid at a time or times to be determined by the state board of regents upon certification by an eligible institution that a Kansas ~~ethnic minority education opportunity~~ scholar is enrolled full time in an educational program. Payments of Kansas ~~ethnic minority education opportunity~~ scholarships shall be made upon vouchers approved by the administrative officer of the state board of regents designated by the state board and upon warrants of the director of accounts and reports. Payments of Kansas ~~ethnic minority education opportunity~~ scholarships may be made by the issuance of a single warrant to each eligible institution ~~at which~~ where a Kansas ~~ethnic minority education opportunity~~ scholar is enrolled for the total amount of Kansas ~~ethnic minority education opportunity~~ scholarships for all Kansas ~~ethnic minority education opportunity~~ scholars enrolled at that institution. The director of accounts and reports shall cause such warrant to be delivered to the eligible institution ~~at which~~ where such scholar or scholars are enrolled. Upon receipt of such warrant, the eligible institution shall credit immediately the account of each Kansas ~~ethnic minority education opportunity~~ scholar enrolled at that institution by an amount specified by the board of regents for each such scholar.

(b) If a Kansas ~~ethnic minority education opportunity~~ scholar discontinues attendance before the end of any semester or equivalent thereof, after an eligible institution has received payment under this section, the eligible institution shall pay to the state:

- (1) The entire amount ~~which~~ that such scholar would otherwise qualify to have refunded not to exceed the amount of the payment made under a Kansas ~~ethnic minority education opportunity~~ scholarship for the semester or equivalent thereof; or
- (2) if a Kansas ~~ethnic minority education opportunity~~ scholar has received

payments under any federal program of student assistance in the semester, the state's pro rata share of the entire amount ~~which that~~ such scholar would otherwise qualify to have refunded; not to exceed the amount of the payment made under a Kansas ~~ethnic minority education opportunity~~ scholarship for the semester or equivalent thereof.

(c) All amounts paid to the state by an eligible institution under subsection (b) shall be deposited in the state treasury and credited to the Kansas ~~ethnic minority education opportunity~~ scholarship discontinued attendance fund, ~~which~~ The Kansas education opportunity scholarship discontinued attendance fund is hereby created. All expenditures from the Kansas ~~ethnic minority education opportunity~~ scholarship discontinued attendance fund shall be for Kansas ~~ethnic minority education opportunity~~ scholarships.

Sec. 16. K.S.A. 74-3292 is hereby amended to read as follows: 74-3292. As used in this act:

(a) ~~"Committee" means the nursing service scholarship review committee established under K.S.A. 74-3299, and amendments thereto.~~

(b) ~~"Executive officer" means the chief executive officer of the state board of regents appointed under K.S.A. 74-3203a, and amendments thereto.~~

~~(e)~~(b) "Mental health or treatment facility" means:

(1) Any private treatment facility as ~~such term is~~ defined in K.S.A. 59-29b46, and amendments thereto;

(2) any public treatment facility as ~~such term is~~ defined in K.S.A. 59-29b46, and amendments thereto;

(3) any community mental health center organized pursuant to ~~the provisions of~~ K.S.A. 19-4001 through 19-4015, and amendments thereto, and licensed pursuant to K.S.A. 39-2001 et seq., and amendments thereto;

(4) any mental health clinic organized pursuant to ~~the provisions of~~ K.S.A. 65-211 through 65-215, and amendments thereto, and licensed pursuant to K.S.A. 39-2001 et seq., and amendments thereto;

(5) any psychiatric hospital, psychiatric residential treatment facility or residential care facility as such terms are defined in K.S.A. 39-2002, and amendments thereto;

(6) any hospital as defined in K.S.A. 65-425, and amendments thereto, provided if:

(A) The hospital has a psychiatric unit; and

(B) the scholarship recipient is required to fulfill the nursing service scholarship's employment obligations as an employee in the psychiatric unit of the hospital; or

(7) Osawatomie state hospital, Rainbow mental health facility, Larned state hospital, Parsons state hospital and training center or the Kansas neurological institute.

~~(d) "Rural area" means any county of this state other than Douglas, Johnson, Sedgwick, Shawnee and Wyandotte counties.~~

~~(e)~~(c) "School of nursing" means a school within the state of Kansas ~~which that~~ is approved by the state board of nursing to grant an associate degree or a baccalaureate degree in professional nursing or a certificate of completion in practical nursing and is:

(1) Under the control and supervision of the state board of regents; or

(2) a municipal university; or

(3) a not-for-profit independent institution of higher education that has its main campus or principal place of operation in Kansas, maintains open enrollment as ~~such term is~~ defined in K.S.A. 74-32,120, and amendments thereto, and is operated independently and not controlled or administered by the state or any agency or

subdivision thereof.

(f)(d) "Sponsor" means any of the following that is located in a rural opportunity zone as defined in K.S.A. 74-50,222, and amendments thereto:

(1) An adult care home licensed under the adult care home licensure act, any K.S.A. 39-923 et seq., and amendments thereto;

(2) a medical care facility licensed under K.S.A. 65-425 et seq., and amendments thereto; any;

(3) a home health agency licensed under K.S.A. 65-5101 et seq., and amendments thereto; any;

(4) a local health department as defined in K.S.A. 65-241, and amendments thereto; any;

(5) a mental health or treatment facility; and any

(6) a state agency which that employs licensed practical nurses or licensed professional nurses.

Sec. 17. K.S.A. 74-3293 is hereby amended to read as follows: 74-3293. (a) There is hereby established the nursing service scholarship program. A scholarship may be awarded under the nursing service scholarship program to any qualified nursing student enrolled in or admitted to a school of nursing in a course of instruction leading to licensure as a licensed professional nurse or licensed practical nurse. A nursing student shall not be required to be a resident of Kansas to qualify for a scholarship under the nursing service scholarship program. ~~The number of new scholarships awarded under the nursing service scholarship program in each year shall not exceed 250. Of this number, except as otherwise provided in this section, 100 scholarships shall be awarded to nursing students whose sponsors are located in rural areas and who are enrolled in a course of instruction leading to licensure as a registered professional nurse, 50 scholarships shall be awarded to nursing students enrolled in a course of instruction leading to licensure as a licensed practical nurse and the remaining 100 scholarships shall be awarded to any nursing students who have a sponsor and who are enrolled in a course of instruction leading to licensure as a registered professional nurse. If all scholarships authorized to be awarded under this section to nursing students whose sponsors are located in rural areas have not been awarded by a date established by the state board of regents, the scholarships which have not been awarded by that date may be awarded to nursing students who have a sponsor and who are otherwise qualified to be awarded a scholarship under the nursing service scholarship program. The determination of the individuals qualified for such scholarships shall be made by the executive officer after seeking advice from the committee. Within each scholarship category prescribed by this subsection, Scholarships shall be awarded on a priority basis to qualified applicants: (1) Whose sponsor is a mental health or treatment facility; and (2) who have the greatest financial need for such scholarships. To the extent practicable and consistent with the other provisions of this section, consideration shall be given to minority applicants.~~

(b) Scholarships awarded under the nursing service scholarship program shall be awarded for the length of the course of instruction leading to licensure as a licensed professional nurse or licensure as a licensed practical nurse in which the student is enrolled ~~in~~ or admitted ~~to~~ unless otherwise terminated before the expiration of such period of time. ~~Such scholarships shall provide to a nursing student:~~

(1) ~~If the nursing student is enrolled in a school of nursing operated by a state-~~

educational institution, an amount not to exceed 70% of the in-state tuition cost of attendance for an academic year at the school of nursing in which the nursing student is enrolled; or

(2) if the nursing student is enrolled in a school of nursing not operated by a state educational institution, the lesser of: (A) An amount not to exceed 70% of the in-state tuition cost of attendance for a year at the school of nursing in which the nursing student is enrolled; or (B) an amount not to exceed 70% of the average amount of the in-state tuition cost of attendance for a year at the schools of nursing operated by the state educational institutions.

(c)(1) Except as provided in paragraph (2), the amount of each scholarship shall be established annually by the executive officer ~~and shall be financed equally by the sponsor of the nursing student and by the state of Kansas except if:~~

(1) ~~The sponsor is located in a rural area or is a health care facility which has less than 100 beds, and is not a mental health or treatment facility pursuant to K.S.A. 74-3292(e)(1), (e)(5) or (e)(6), and amendments thereto, the total amount of the scholarship financed by such sponsor shall not exceed \$1,000 and the balance of such amount shall be paid by the state of Kansas; or~~

(2) ~~the sponsor is a mental health or treatment facility pursuant to K.S.A. 74-3292(e)(2), (e)(3), (e)(4) or (e)(7), and amendments thereto, the amount of the scholarship shall be paid by the state and such sponsor shall not finance any amount of the scholarship.~~

(2) If the nursing student has a sponsor, then the amount of the scholarship for such nursing student shall not exceed the amount established under paragraph (1) multiplied by 125%.

Sec. 18. K.S.A. 74-3294 is hereby amended to read as follows: 74-3294. (a) An applicant for a scholarship under the nursing service scholarship program shall provide to the executive officer, on forms supplied by the executive officer, the following information:

- (1) The name and address of the applicant;
- (2) the name and address of the school of nursing in which the applicant is enrolled or to which the applicant has been admitted;
- (3) the name and address of the sponsor of the applicant and a verified copy of the agreement entered into by the applicant and the sponsor ~~in accordance with the provisions of the nursing service scholarship program; and~~
- (4) any additional information ~~which that~~ may be required by the executive officer.

(b) As a condition to awarding a scholarship under the nursing service scholarship program, the executive officer and the applicant for a scholarship shall enter into an agreement ~~which that~~ shall require that the scholarship recipient:

(1) Complete the required course of instruction and, within six months after completion, attain licensure with the Kansas state board of nursing as a licensed professional nurse or a licensed practical nurse;

(2) complete the free application for federal student aid for each academic year for which scholarship funds are awarded under the agreement;

(3) within six months after attaining licensure, engage in the full-time practice of nursing, or the equivalent to full-time practice, ~~in the employment of the sponsor in accordance with the agreement entered into by the scholarship recipient and the sponsor~~ Kansas and continue such full-time practice, or the equivalent to full-time practice, for

the total amount of time required under the agreement, which shall be for a period of not less than the length of the course of instruction for which scholarship assistance was provided, or engage in the part-time practice of nursing ~~in the employment of the sponsor in accordance with the agreement entered into by the scholarship recipient and the sponsor~~ Kansas and continue such part-time practice for the total amount of time required under the agreement, which shall be for a period of time that is equivalent to full time, as determined by the state board of regents, multiplied by the length of the course of instruction for which scholarship assistance was provided. If the scholarship recipient has a sponsorship agreement, then the scholarship recipient shall engage in the practice of nursing in the employment of such sponsor in accordance with such sponsorship agreement for the period of time required under this paragraph, except as provided in K.S.A. 74-3296, and amendments thereto;

~~(3)(4)~~ commence the full-time practice of nursing, or the equivalent to full-time practice, or the part-time practice of nursing, within six months after registration in accordance with the agreement entered into by the scholarship recipient and the sponsor, continue such practice for the total amount of time required under the agreement, and comply with such other terms and conditions as may be specified by such agreement;

~~(4)(5)~~ maintain records and make reports to the executive officer as may be required by the executive officer to document the satisfaction of the obligations under the nursing service scholarship program and under agreements entered into with the sponsor pursuant thereto and with the sponsor, if any; and

~~(5)(6)~~ upon failure to satisfy an agreement to engage in the full-time practice of nursing, or the equivalent to full-time practice, or the part-time practice of nursing, for the required period of time under any such agreement, the requirements of the agreement with the state board of regents, repay to the state and to the sponsor the amounts as provided in K.S.A. 74-3295, and amendments thereto.

~~(c)~~ Upon the awarding of a scholarship under the nursing service scholarship program, the sponsor shall pay to the executive officer the amount of such scholarship to be financed by the sponsor, if any. Each such amount shall be deposited in the nursing service scholarship program fund in accordance with K.S.A. 74-3298, and amendments thereto.

~~(d)~~ The sponsorship by a scholarship recipient may be transferred from one sponsor to another upon the agreement of the original sponsor, the scholarship recipient and the sponsor to which the sponsorship is to be transferred. The terms, conditions and obligations of the transferred agreement shall be substantially similar to the terms, conditions and obligations of the original agreement. No sponsorship shall be transferred unless the agreement transferring such sponsorship provides for service in a rural area or in a mental health or treatment facility and is approved by the executive officer as consistent with the provisions of the nursing service scholarship program and as consistent with any rules and regulations relating thereto adopted by the state board of regents in accordance with the provisions of K.S.A. 74-3297, and amendments thereto.

Sec. 19. K.S.A. 74-3295 is hereby amended to read as follows: 74-3295. (a) Except as provided in K.S.A. 74-3296, and amendments thereto, upon the failure of any person to satisfy the obligation under any agreement entered into pursuant to the nursing service scholarship program, such person shall pay to the executive officer an amount

equal to the total amount of money received by such person pursuant to such agreement ~~which that~~ was financed by the state of Kansas plus accrued interest at a rate ~~which is equivalent to the interest rate applicable to loans made under the federal PLUS program~~ at the time such person first entered into an agreement plus five percentage points and shall pay to the sponsor an amount equal to the total amount of money received by such person pursuant to such agreement ~~which was financed by the sponsor plus accrued interest at a rate which is equivalent to the interest rate applicable to loans made under the federal PLUS program~~ at the time such person first entered into an agreement plus five percentage points of 5% per annum. Interest shall begin to accrue on the date of the action or circumstances that cause such person to fail to satisfy the obligations of such agreement, as determined by the executive officer based upon the circumstances of each individual case. Installment payments of any such amounts may be made in accordance with ~~the provisions of agreements entered into by the scholarship recipient and the sponsor or if no such provisions exist in such agreements, in accordance with rules and regulations of the state board of regents, except that.~~ Such installment payments shall commence six months after the date ~~of the action or circumstances that cause the failure of the person to satisfy the obligations of such agreements, as determined by the executive officer based upon the circumstances of each individual case~~ on which interest begins to accrue. Amounts paid under this section to the executive officer shall be deposited in the nursing service scholarship repayment fund in accordance with K.S.A. 74-3298, and amendments thereto.

(b) The state board of regents is authorized to turn any repayment account arising under the nursing service scholarship program over to a designated loan servicer or collection agency, the state not being involved other than to receive payments from the loan servicer or collection agency at the interest rate prescribed under this section.

Sec. 20. K.S.A. 74-3296 is hereby amended to read as follows: 74-3296. (a) (1) Except as otherwise specified in the agreement with the sponsor, an obligation under any agreement entered into under the nursing student scholarship program shall be postponed:

- ~~(1)~~(A) During any required period of active military service;
- ~~(2)~~(B) during any period of service as a part of volunteers in service to America (VISTA);
- ~~(3)~~(C) during any period of service in the peace corps;
- ~~(4)~~(D) during any period of service commitment to the United States public health service;
- ~~(5)~~(E) during any period of religious missionary work conducted by an organization exempt from tax under section 501(c)(3) of the federal internal revenue code as in effect on ~~December 31, 2000~~ July 1, 2024;
- ~~(6)~~(F) during any period of time the person obligated is unable because of temporary medical disability to practice nursing;
- ~~(7)~~(G) during any period of time the person obligated is enrolled and actively engaged on a full-time basis in a course of study leading to a degree in the field of nursing ~~which that~~ is higher than that attained formerly by the person obligated;
- ~~(8)~~(H) during any period of time ~~that~~ the person obligated is on job-protected leave under the federal family and medical leave act of 1993; or
- ~~(9)~~(I) during any period of time the state board of regents determines that the person obligated is unable because of special circumstances to practice nursing.

(2) Except for ~~clauses (6), (8) and (9)~~ paragraphs (1)(F), (1)(H) and (1)(I), an obligation under any agreement entered into as provided in the nursing service scholarship program shall not be postponed more than five years from the time the obligation was to have been commenced under any such agreement.

(3) An obligation under any agreement entered into as provided in the nursing service scholarship program shall be postponed under ~~clause (6) paragraph (1)(F)~~ during the period of time the medical disability exists.

(4) An obligation under any agreement entered into as provided in the nursing service scholarship program shall be postponed under ~~clause (8) paragraph (1)(H)~~ during the period of time the person obligated remains on FMLA leave.

(5) An obligation under any agreement entered into as provided in the nursing service scholarship program shall be postponed under ~~clause (9) paragraph (1)(I)~~ during the period of time the state board of regents determines that the special circumstances exist.

(6) The state board of regents shall adopt rules and regulations prescribing criteria or guidelines for determination of the existence of special circumstances causing an inability to satisfy an obligation under any agreement entered into as provided in the nursing service scholarship program, and shall determine the documentation required to prove the existence of such circumstances. Except for ~~clauses (1), (6), (8) and (9) paragraphs (1)(A), (1)(F), (1)(H) and (1)(I)~~, an obligation under any agreement entered into as provided in the nursing service scholarship program shall not be postponed unless the postponement is approved by the scholarship recipient's sponsor, if any, or is otherwise provided for in ~~the~~ an agreement with the sponsor.

(b) An obligation under any agreement entered into as provided in the nursing service scholarship program shall be satisfied if:

(1) ~~If~~ The obligation has been completed in accordance with the agreement;

(2) ~~if~~ the person obligated dies;

(3) ~~if~~, because of permanent physical disability, the person obligated is unable to satisfy the obligation;

(4) ~~if~~ the person obligated fails to satisfy the requirements for graduation from the school of nursing after making the best effort possible to do so; and

(5) ~~if~~ the person obligated fails to satisfy all requirements for a permanent license to practice nursing in Kansas or has been denied a license after applying for a license and making the best effort possible to obtain such license; ~~(6) if, because of bankruptcy, loss of licensure or certification or other failure in the operations of the sponsor, the sponsor cannot or will not employ the person obligated; or (7) if the sponsor releases the person obligated from employment with the sponsor and the person obligated otherwise completes the terms, conditions and obligations of the agreement by engaging in the practice of nursing in Kansas.~~

(c) (1) An obligation under any sponsorship agreement shall be satisfied if:

(A) Because of bankruptcy, loss of licensure or certification or other failure in the operations of the sponsor, such sponsor cannot or will not employ the person obligated;
or

(B) the sponsor releases the person obligated from employment with such sponsor.

(2) Notwithstanding the provisions of paragraph (1), the person obligated shall still be required to complete the terms, conditions and obligations of the agreement with the state board of regents by engaging in the practice of nursing in Kansas.

Sec. 21. K.S.A. 74-3297 is hereby amended to read as follows: 74-3297. (a) ~~The state board of regents, after consultation with the committee, may adopt rules and regulations establishing minimum terms, conditions and obligations which shall be incorporated into the provisions of any agreement entered into between a sponsor and the recipient of a scholarship under the nursing service scholarship program. The terms, conditions and obligations shall be consistent with the provisions of law relating to the nursing service scholarship program. The terms, conditions and obligations so established shall include, but not be limited to, the terms of eligibility for financial assistance under the nursing service scholarship program, the amount of financial assistance to be offered, the length of employment with the sponsor required as a condition to the receipt of such financial assistance, the circumstances under which the employment obligation may be discharged or forgiven, the amount of money required to be repaid because of failure to satisfy the obligations under an agreement and the method of repayment and such other additional provisions as may be necessary to carry out the provisions of the nursing service scholarship program. The state board of regents, after consultation with the committee, shall adopt rules and regulations as necessary to administer the nursing service scholarship program.~~

(b) The state board of regents shall provide an annual written report on the nursing service scholarship program to the senate and house committees on education.

Sec. 22. K.S.A. 74-3298 is hereby amended to read as follows: 74-3298. (a) There is hereby created in the state treasury the nursing service scholarship program fund. The executive officer shall remit all moneys received from sponsors, ~~which are paid under K.S.A. 74-3294, and amendments thereto, pursuant to scholarship awards, or from a school of nursing, which that~~ are paid because of nonattendance or discontinued attendance by scholarship recipients, to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the nursing service scholarship program fund. All expenditures from the nursing service scholarship program fund shall be for scholarships awarded under the nursing service scholarship program ~~or refunds to sponsors~~ and shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the executive officer or by a person designated by the executive officer.

(b) The nursing student scholarship discontinued attendance fund is hereby abolished. On the effective date of this act, the director of accounts and reports shall transfer all moneys remaining in the nursing student scholarship discontinued attendance fund to the nursing service scholarship program fund.

(c) There is hereby created in the state treasury the nursing service scholarship repayment fund. The executive officer shall remit all moneys received for amounts paid under K.S.A. 74-3295, and amendments thereto, to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance the state treasurer shall deposit the entire amount in the state treasury to the credit of the nursing service scholarship repayment fund. All expenditures from the nursing service scholarship repayment fund shall be for scholarships awarded under the nursing service scholarship program and shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the executive officer or by a person designated by the

executive officer.";

On page 3, following line 20, by inserting:

"Sec. 24. K.S.A. 2023 Supp. 75-4364 is hereby amended to read as follows: 75-4364. (a) This section shall be known and may be cited as the Kansas hero's scholarship act.

(b) As used in this section:

(1) "Accident" means an undesigned, sudden and unexpected traumatic event, usually of an afflictive or unfortunate nature and often, but not necessarily, accompanied by a manifestation of force. An "accident" shall be identifiable by the time and place of occurrence, produce at the time symptoms of an injury and occur during a single work shift. The "accident" shall be the prevailing factor in causing the injury.

(2) "Covered person" means a public safety officer or Kansas resident in military service to whom this section applies.

(3) "Dependent" means: (A) A birth child, adopted child or stepchild; or (B) any child other than the foregoing who is actually dependent in whole or in part on the individual and who is related to such individual by marriage or consanguinity.

(4) "Emergency medical service provider" means the same as defined in K.S.A. 65-6112, and amendments thereto.

(5) "Fees" ~~mean~~ means those charges required by an institution to be paid by every student as a condition of enrollment. "Fees" ~~do~~ does not include all other charges associated with the student's academic program or living costs.

(6) "Firefighter" means a person who is: (A) Employed by any city, county, township or other political subdivision of the state and who is assigned to the fire department thereof and engaged in the fighting and extinguishment of fires and the protection of life and property therefrom; or (B) a volunteer member of a fire district, fire department or fire company.

(7) "Injured or disabled" means that the covered person, because of the injury or disability, has been rendered incapable of performing the duties of the following:

(A) The position being performed at the time the injury or disability was sustained; and

(B) any position that is at or above the pay level of the position the covered person was in at the time the injury or disability was sustained, if the covered person is a paid employee.

(8) "Injury" and "disability" mean any lesion or change in the physical structure of the body causing damage or harm thereto that is not transitory or minor. "Injury" and "disability" shall occur only by accident, intentional act of violence or repetitive trauma.

(9) (A) "Intentional act of violence" means one or a combination of the following:

(i) A deliberate act by a third party that results in inflicting harm on a covered person while such person is performing those duties; or

(ii) a deliberate act by a covered person in the reasonable performance of duties as a covered person that results in the infliction of harm on the covered person.

(B) An "intentional act of violence" shall be identifiable by the time and place of occurrence, produce at the time symptoms of an injury and occur during a single work shift. The "intentional act of violence" shall be the prevailing factor in causing the injury.

(C) "Intentional act of violence" does not include repetitive trauma in any form.

(10) "Kansas postsecondary educational institution" means and includes

community colleges, the municipal university, state educational institutions, the institute of technology at Washburn university and technical colleges.

(11) "Law enforcement officer" means a person who by virtue of office or public employment is vested by law with a duty to maintain public order or to make arrests for violation of the laws of the state of Kansas or ordinances of any municipality thereof or with a duty to maintain or assert custody or supervision over persons accused or convicted of crime, and includes wardens, superintendents, directors, security personnel, officers and employees of adult and juvenile correctional institutions, jails or other institutions or facilities for the detention of persons accused or convicted of crime, while acting within the scope of their authority.

(12) "Military service" means any active service in any armed service of the United States and any active state or federal service in the Kansas army or air national guard.

(13) "Nature of the employment" means that, to the occupation, trade or employment in which the covered person was engaged, there is attached a particular and peculiar hazard of the injury or disability that distinguishes the performance of job duties from other occupations and employments and that creates a hazard of such injury or disability in excess of the hazard of the injury or disability in general.

(14) "Prisoner of war" means any person who was a resident of Kansas at the time the person entered service of the United States armed forces and who, while serving in the United States armed forces, has been declared to be a prisoner of war, as established by the United States secretary of defense, after January 1, 1960.

(15) "Public safety employee" means any employee of a law enforcement office, sheriff's department, municipal fire department, volunteer and non-volunteer fire protection association, emergency medical services provider or correctional institution of the department of corrections.

(16) "Public safety officer" means a law enforcement officer, a firefighter, an emergency medical service provider or a public safety employee.

(17) (A) "Repetitive trauma" means the cause of an injury that occurs as a result of repetitive use, cumulative traumas or microtraumas. The repetitive nature of the injury shall be demonstrated by diagnostic or clinical tests. The "repetitive trauma" shall be the prevailing factor in causing the injury.

(B) For purposes of the educational benefit conferred by this section, "repetitive trauma" includes only an injury arising out of the performing of duties and resulting from the nature of the employment in which a covered person was engaged and that was actually contracted while so engaged. The injury shall appear to have had its origin in a special risk of the injury connected with the particular type of employment and to have resulted from that source as a reasonable consequence of the risk. Ordinary injuries of life and conditions to which the general public is or could be exposed outside of the particular employment, and hazards of injuries and conditions attending employment in general, shall not qualify as "repetitive trauma."

(18) "Resident of Kansas" means a person who is a domiciliary resident as defined by K.S.A. 76-729, and amendments thereto.

(19) "Spouse" means the spouse of a public safety officer or member of the military service who has not remarried.

(20) "State board" means the state board of regents.

(c) (1) Up to the aggregate limit for such financial assistance established for each academic year by the state board of regents based on the annual appropriated amounts

for the reimbursements paid pursuant to subsection (d), every Kansas postsecondary educational institution shall provide for enrollment without charge of tuition or fees for:

(A) Any eligible dependent or spouse of a public safety officer who:

- (i) Was injured or disabled while performing duties as a public safety officer; or
- (ii) died as the result of injury sustained while performing duties as a public safety officer;

(B) any dependent or spouse of any resident of Kansas who:

- (i) ~~Died or was injured or disabled on or after September 11, 2001, while, and as a result of,~~ serving in military service;

(ii) sustained a service-connected injury or disability that rendered the servicemember incapable of continuing such servicemember's military service; or

(ii)(iii) is entitled to compensation from the United States department of veterans affairs for a service-connected disability of at least 80% because of a public statute administered by the department of veterans affairs or a military department as a result of injuries or accidents sustained in combat after September 11, 2001; and

(C) any prisoner of war.

(2) Any such dependent or spouse and any prisoner of war shall be eligible for enrollment at a Kansas postsecondary educational institution without charge of tuition or fees for not to exceed 10 semesters of undergraduate instruction, or the equivalent thereof, at all such institutions.

(d) Subject to appropriations therefor, any Kansas postsecondary educational institution, at which enrollment, without charge of tuition or fees, of a prisoner of war or a dependent or spouse is provided for under subsection ~~(b)~~ (c), may file a claim with the state board for reimbursement of the amount of such tuition and fees. ~~In any fiscal year, such reimbursement shall not exceed a total of \$500,000.~~ The state board shall include in its budget estimates pursuant to K.S.A. 75-3717, and amendments thereto, a request for appropriations to cover tuition and fee claims pursuant to this section. The state board shall be responsible for payment of reimbursements to Kansas postsecondary educational institutions upon certification by each such institution of the amount of reimbursement to which such institution is entitled. Payments to Kansas postsecondary educational institutions shall be made upon vouchers approved by the state board, or the state board's designee, and upon warrants of the director of accounts and reports. Payments may be made by issuance of a single warrant to each Kansas postsecondary educational institution at which one or more eligible dependents or spouses or prisoners of war are enrolled for the total amount of tuition and fees not charged for enrollment at that institution. The director of accounts and reports shall cause such warrant to be delivered to the Kansas postsecondary educational institution at which any such eligible dependents or spouses or prisoners of war are enrolled. If an eligible dependent or spouse or prisoner of war discontinues attendance before the end of any semester, after the Kansas postsecondary educational institution has received payment under this subsection, ~~the such~~ institution shall pay to the state the entire amount that such eligible dependent or spouse or prisoner of war would otherwise qualify to have refunded, not to exceed the amount of the payment made by the state in behalf of such dependent or spouse or prisoner of war for the semester. All amounts paid to the state by Kansas postsecondary educational institutions under this subsection shall be deposited in the state treasury and credited to the state general fund.

(e) The state board shall adopt rules and regulations for administration of the

provisions of this section and shall determine the qualification of persons as dependents and spouses of public safety officers or United States military personnel and the eligibility of such persons for the benefits provided for under this section.";

Also on page 3, in line 21, before "K.S.A" by inserting "K.S.A. 74-3284, 74-3285, 74-3286, 74-3287, 74-3288, 74-3289, 74-3292, 74-3293, 74-3294, 74-3295, 74-3296, 74-3297, 74-3298 and 74-3299 and"; also in line 21, after "Supp." by inserting "72-5170,"; also in line 21, by striking "is" and inserting "and 75-4364 are";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, by striking "postsecondary"; also in line 1, by striking all after the semicolon; in line 2, by striking "program" and inserting "making and concerning appropriations for the fiscal year ending June 30, 2025, for the state board of regents; establishing the Kansas blueprint for literacy and the literacy advisory committee; directing the state board of regents to appoint a director of literacy education and develop a comprehensive assessment system; requiring the state board of regents and the state board of education to collaborate on a literacy micro-credential and professional development; providing university presidents and deans of education oversight over postsecondary literacy courses; requiring a plan to establish centers of excellence in reading; requiring the state board of education to submit annual reports to the legislature on certain statistics of students who take the statewide assessments; establishing the Kansas education opportunity scholarship program to replace the Kansas ethnic minority scholarship program; removing limits on Kansas nursing service scholarship awards and modifying the interest rate terms and repayment obligations for such awards; abolishing the nursing service scholarship review committee"; in line 3, after "payment" by inserting "for the AO-K program; modifying financial limitations on Kansas hero's scholarship awards and broadening eligibility requirements for such awards"; also in line 3, after "amending" by inserting "K.S.A. 74-3284, 74-3285, 74-3286, 74-3287, 74-3288, 74-3289, 74-3292, 74-3293, 74-3294, 74-3295, 74-3296, 74-3297 and 74-3298 and"; also in line 3, after "Supp." by inserting "72-5170,"; also in line 3, after "74-32,267" by inserting "and 75-4364"; in line 4, by striking "section" and inserting "sections; also repealing K.S.A. 74-3299";

Also on page 1, following line 4, by inserting:

"WHEREAS, Kansas is experiencing unprecedented economic growth. By the year 2030, Kansas will add 54,000 new jobs, 80% of which will require a bachelor's degree or higher. At the same time, the state is at a crucial moment when a comprehensive approach to equipping Kansas educators with training in the science of reading, structured literacy and literacy screening and assessment tools is essential; and

WHEREAS, It is imperative that we leverage our strengths and ensure that we lead the nation in producing highly literate talent to lead our communities and state forward; and

WHEREAS, Making literacy a priority is without a doubt one of the most important and impactful investments that we can make to help families, support businesses and continue to advance economic prosperity for all Kansans.

Now, therefore:";

And your committee on conference recommends the adoption of this report.

ADAM THOMAS

SUSAN ESTES

Conferees on part of House

MOLLY BAUMGARDNER

RENEE ERICKSON

DINAH SYKES

Conferees on part of Senate

Senator Baumgardner moved the Senate adopt the Conference Committee Report on **SB 438**.

On roll call, the vote was: Yeas 34; Nays 3; Present and Passing 0; Absent or Not Voting 3.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Shallenburger, Straub, Sykes, Ware, Warren, Wilborn.

Nays: Steffen, Thompson, Tyson.

Absent or Not Voting: Claeys, O'Shea, Ryckman.

The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 458** submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill as printed with House Committee amendments, as follows:

On page 7, by striking all in lines 13 through 15; in line 18, before "It" by inserting "(1) A state or local law enforcement agency may request federal adoption of a seizure pursuant to this act or otherwise transfer or refer seized property to a federal agency only if:

(A) The seizure by the agency occurs pursuant to a joint task force with federal law enforcement authorities;

(B) the seizure by the agency occurs pursuant to a joint investigation with federal law enforcement authorities as part of an ongoing federal investigation;

(C) the agency makes such request in conjunction with a request for federal law enforcement authorities to adopt the criminal investigation relating to the seizure;

(D) the property seized by the agency is subsequently seized pursuant to a federal seizure warrant, obtained from a federal court to take custody of assets originally seized under state law;

(E) the property seized by the agency directly relates to a serious public safety concern; or

(F) the gross estimated value of the property seized by the agency is \$25,000 or more.

(2) Subject to the requirements of paragraph (1),";

On page 20, in line 24, by striking the first comma and inserting "or"; also in line 24, by striking "or federal"; in line 28, before "destroy" by inserting "transfer the custody or ownership to any federal agency if authorized pursuant to K.S.A. 60-4107, and amendments thereto;

(3)";

And by redesignating subsections, paragraphs, subparagraphs and clauses

accordingly;

On page 27, following line 5, by inserting:

"Sec. 10. K.S.A. 2023 Supp. 60-4127 is hereby amended to read as follows: 60-4127. (a) ~~On or before July 1, 2019,~~ The Kansas bureau of investigation shall establish the Kansas asset seizure and forfeiture repository. The repository shall gather information concerning each seizure for forfeiture made by a seizing agency pursuant to the Kansas standard asset seizure and forfeiture act including, but not limited to, the following:

- (1) The name of the seizing agency or the name of the lead agency if part of a multi-jurisdictional task force;
- (2) the county where the seizure occurred;
- (3) the date and time the seizure occurred;
- (4) any applicable agency or district court case numbers for the seizure;
- (5) a description of the initiating law enforcement activity leading to the seizure;
- (6) a description of the specific location where the seizure occurred;
- (7) the conduct or offense giving rise to the forfeiture;
- (8) a description of the type of property seized and the estimated value;
- (9) a description of the type of contraband seized and the estimated value;
- (10) whether criminal charges were filed for an offense related to the forfeiture and, if so, court and case number information for the criminal charges;
- (11) a description of the final disposition of the forfeiture action, including a description of the disposition of any claim or exemption asserted under this act;
- (12) whether the forfeiture was transferred to the federal government for disposition;
- (13) the total cost of the forfeiture action, including attorney fees; and
- (14) the total amount of proceeds from the forfeiture action, specifying the amount received by the seizing agency and the amount received by any other agency or person.

(b) ~~On and after July 1, 2019,~~ The Kansas bureau of investigation shall maintain the repository and an associated public website. ~~On or before July 1, 2019,~~ The Kansas bureau of investigation shall promulgate rules and regulations to implement this section.

(c) ~~On and after July 1, 2019,~~ Each seizing agency shall report information concerning each seizure for forfeiture to the Kansas asset seizure and forfeiture repository as required by this section and the rules and regulations promulgated pursuant to this section. The prosecuting attorney shall submit information concerning each forfeiture action to the seizing agency within 30 days after the final disposition of the forfeiture. The seizing agency shall submit the required information to the repository within 60 days after the final disposition of the forfeiture.

(d) ~~On or before February 1, 2020, and~~ Annually, on or before February 1 ~~thereafter,~~ each law enforcement agency shall compile and submit a forfeiture fund financial report to the Kansas asset seizure and forfeiture repository as required by this section and the rules and regulations promulgated pursuant to this section.

(1) If the law enforcement agency is a state agency, the report shall include, but not be limited to:

- (A) The agency's state forfeiture fund balance on January 1 and December 31 of the preceding calendar year; and
- (B) the total amount of the deposits and a listing, by category, of expenditures from January 1 through December 31 of the preceding calendar year.

(2) If the law enforcement agency is a city or county agency, the report shall include, but not be limited to:

(A) The agency's special law enforcement trust fund balance on January 1 and December 31 of the preceding calendar year; and

(B) the total amount of the deposits and a listing, by category, of expenditures from January 1 through December 31 of the preceding calendar year.

(3) The report shall separate and account for:

(A) Deposits and expenditures from proceeds from forfeiture credited to the fund pursuant to K.S.A. 60-4117, and amendments thereto;

(B) deposits and expenditures from proceeds from forfeiture actions under federal law; and

(C) amounts held by the agency related to pending forfeiture actions under the Kansas standard asset seizure and forfeiture act.

(e)(1) ~~On March 1, 2020, and~~ Annually, on March 1 ~~thereafter~~, the Kansas bureau of investigation shall determine whether each agency's forfeiture fund financial report matches the agency's seizing report. If the Kansas bureau of investigation determines that an agency's financial report does not substantially match that agency's seizing report or the agency has not submitted a financial report, the Kansas bureau of investigation shall notify such agency of the difference in reports. Such agency shall correct the reporting error within 30 days. If the reporting error is not corrected within 30 days, the Kansas bureau of investigation shall send such law enforcement agency, and the county or district attorney for the county in which such law enforcement agency is located, a certified letter notifying such agency that it is out of compliance. Upon receipt of such letter, no forfeiture proceedings shall be filed on property seized by such law enforcement agency. When such law enforcement agency has achieved compliance with the reporting requirements, the bureau shall send such law enforcement agency, and the county or district attorney for the county in which such law enforcement agency is located, a certified letter notifying such agency that it is in compliance and forfeiture proceeding filings may continue pursuant to this act.

(2) Annually, on or before April 15, the Kansas bureau of investigation shall report to the legislature president of the senate, the speaker of the house of representatives and the standing committees on judiciary in the senate and the house of representatives:

(A) Any law enforcement agencies in the state that have failed to come into compliance with the reporting requirements in subsection (d); and

(B) each agency's forfeiture fund financial report submitted pursuant to subsection (d).";

Also on page 27, in line 7, by striking "and" and inserting a comma; in line 8, before "are" by inserting "and 60-4127";

And by renumbering sections accordingly;

On page 1, in the title, in line 3, after the semicolon by inserting "providing limitations on state and local law enforcement agency requests for federal adoption of a seizure under the act."; in line 12, before "amending" by inserting "requiring the Kansas bureau of investigation to submit forfeiture fund financial reports to the legislature."; in line 14, by striking the first "and" and inserting a comma; also in line 14, before the second "and" by inserting "and 60-4127";

And your committee on conference recommends the adoption of this report.

SUSAN HUMPHRIES

BOB LEWIS

DAN OSMAN

Conferees on part of House

KELLIE WARREN

RICK WILBORN

ETHAN CORSON

Conferees on part of Senate

Senator Warren moved the Senate adopt the Conference Committee Report on **SB 458**.

On roll call, the vote was: Yeas 35; Nays 0; Present and Passing 0; Absent or Not Voting 5.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Corson, Dietrich, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Absent or Not Voting: Claeys, Doll, McGinn, O'Shea, Ryckman.

The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2036** submits the following report:

Your committee on conference agrees to disagree and recommends that a new conference committee be appointed;

And your committee on conference recommends the adoption of this report.

CARYN TYSON

VIRGIL PECK

Conferees on part of Senate

ADAM SMITH

BRIAN BERGKAMP

TOM SAWYER

Conferees on part of House

On motion of Senator Tyson the Senate adopted the conference committee report on **S Sub HB 2036**, and requested a new conference be appointed.

The President appointed Senators Tyson, Peck and Holland as a third Conference Committee on the part of the Senate on **S Sub HB 2036**.

CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2036** submits the following report:

The House accedes to all Senate amendments to the bill, and your committee on conference further agrees to amend the bill as printed as Senate Substitute for House Bill No. 2036, as follows:

On page 1, by striking all in lines 6 through 36;

On page 2, by striking all in lines 1 through 20; following line 20, by inserting:

"New Section 1. On July 1, 2024, the director of accounts and reports shall transfer all moneys in the local ad valorem tax reduction fund to the state general fund. On July 1, 2024, all liabilities of the local ad valorem tax reduction fund are hereby transferred to and imposed on the state general fund, and the local ad valorem tax reduction fund is hereby abolished.

New Sec. 2. On July 1, 2024, the director of accounts and reports shall transfer all moneys in the county and city revenue sharing fund to the state general fund. On July 1, 2024, all liabilities of the county and city revenue sharing fund are hereby transferred to and imposed on the state general fund, and the county and city revenue sharing fund is hereby abolished.

New Sec. 3. On August 15, 2024, and each August 15 thereafter, the director of the budget, in consultation with the director of property valuation, shall certify to the director of accounts and reports if the tax levied pursuant to K.S.A. 72-5142, and amendments thereto, is decreased from 20 mills or the exemption provided by K.S.A. 79-201x, and amendments thereto, is increased from \$42,049 for any tax year. The director of the budget shall certify to the director of accounts and reports and shall transfer a copy of such certification to the director of legislative research, the amount of revenue that the decrease in property tax would have generated for the tax year if such tax was levied pursuant to K.S.A. 72-5142, and amendments thereto, at the rate of 20 mills and the difference in the amount of revenue that the increase in the exemption provided by K.S.A. 79-201x, and amendments thereto, would have generated for the tax year if the exemption amount was \$42,049. Upon receipt of such certification, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer such certified amount from the state general fund to the state school district finance fund of the department of education.

Sec. 4. On and after July 1, 2024, K.S.A. 65-163j is hereby amended to read as follows: 65-163j. (a) The dedicated source of revenue for repayment of a loan to a municipality may include service charges, connection fees, special assessments, property taxes, grants or any other source of revenue lawfully available to the municipality for such purpose. In order to ensure repayment by municipalities of the amounts of loans provided under this act, the secretary, after consultation with the governing body of any municipality ~~which that~~ receives a loan, may adopt charges to be levied against individuals and entities served by the project. Any such charges shall remain in effect until the total amount of the loan, and any interest thereon, has been repaid. The charges shall, insofar as is practicable, be equitably assessed and may be in the form of a surcharge to the existing charges of the municipality. The governing body of any municipality ~~which that~~ receives a loan under this act shall collect any charges established by the secretary and shall pay the moneys collected therefrom to the secretary in accordance with procedures established by the secretary.

~~(b) Upon the failure of a municipality to meet the repayment terms and conditions of the agreement, the secretary may order the treasurer of the county in which the municipality is located to pay to the secretary such portion of the municipality's share of the local ad valorem tax reduction fund as may be necessary to meet the terms of the agreement, notwithstanding the provisions of K.S.A. 79-2960 and 79-2961, and amendments thereto. Upon the issuance of such an order, the municipality shall not be~~

~~required to make the tax levy reductions otherwise required by K.S.A. 79-2960 and 79-2961, and amendments thereto.~~

~~(e)~~ Municipalities ~~which that~~ are provided with loans under this act shall maintain project accounts in accordance with generally accepted government accounting standards.

~~(d)(c)~~ Any loans received by a municipality under the provisions of this act shall be construed to be bonds for the purposes of K.S.A. 10-1116 and 79-5028, and amendments thereto, and the amount of such loans shall not be included within any limitation on the bonded indebtedness of the municipality.

Sec. 5. On and after July 1, 2024, K.S.A. 65-3306 is hereby amended to read as follows: 65-3306. The secretary's annual request for appropriations to the water pollution control account shall be based on an estimate of the fiscal needs for the ensuing budget year, less any amounts received by the secretary from any public or private grants or contributions and moneys in such account shall be used solely for the purposes provided for by this act. Moneys allocated to a municipality shall be encumbered as an expenditure of this account upon the formal letting of a contract for the improvement notwithstanding the date ~~on which when~~ actual payment is made of the state financial assistance. Any municipality may contribute moneys to the state water pollution control account. If there are no uncommitted or unencumbered moneys in the water pollution control account, any municipality applying for any water pollution control project as defined in K.S.A. 65-3302, ~~and amendments thereto~~, shall as a condition of such application certify in writing to the secretary that a contribution in the amount of ~~twenty-five percent (25%)~~ (25%) of the eligible cost of such project will be made to the water pollution control account by such municipality prior to formal letting of a construction contract. Upon receipt by the secretary, each such contribution shall be retained in a subaccount of the water pollution control account for use solely in the project for which the municipality has made application.

~~Notwithstanding the provisions of K.S.A. 79-2960 and 79-2961, any municipality applying for such a water pollution control project may make such contribution from all or such part of its share of the local ad valorem tax reduction fund as may be necessary for such purpose, and to the extent such fund is pledged and used for such purpose the municipality shall not be required to make the tax levy reductions otherwise required by K.S.A. 79-2960 and 79-2961. Taxes levied by any municipality by reason of its failure to make such reduction in its levies shall not be subject to or be considered in computing the aggregate limitation upon the levy of taxes by such municipality under the provisions of K.S.A. 79-5003.~~

Sec. 6. On and after July 1, 2024, K.S.A. 65-3327 is hereby amended to read as follows: 65-3327. (a) The dedicated source of revenue for repayment of the loans may include service charges, connection fees, special assessments, property taxes, grants or any other source of revenue lawfully available to the municipality for such purpose. In order to ensure repayment by municipalities of the amounts of loans provided under K.S.A. 65-3321 through 65-3329, and amendments thereto, the secretary, after consultation with the governing body of any municipality which receives a loan, may adopt charges to be levied against users of the project. Any such charges shall remain in effect until the total amount of the loan, and any interest thereon, has been repaid. The charges shall, insofar as is practicable, be equitably assessed and may be in the form of a surcharge to the existing charges of the municipality. The governing body of any

municipality which receives a loan under K.S.A. 65-3321 through 65-3329, and amendments thereto, shall collect any charges established by the secretary and shall pay the moneys collected therefrom to the secretary in accordance with procedures established by the secretary.

~~(b) Upon the failure of a municipality to meet the repayment terms and conditions of the agreement, the secretary may order the treasurer of the county in which the municipality is located to pay to the secretary such portion of the municipality's share of the local ad valorem tax reduction fund as may be necessary to meet the terms of the agreement, notwithstanding the provisions of K.S.A. 79-2960 and 79-2961 and amendments thereto. Upon the issuance of such an order, the municipality shall not be required to make the tax levy reductions otherwise required by K.S.A. 79-2960 and 79-2961 and amendments thereto.~~

~~(e)~~ Municipalities ~~which that~~ are provided with loans under K.S.A. 65-3321 through 65-3329, and amendments thereto, shall maintain project accounts in accordance with generally accepted government accounting standards.

~~(d)~~(c) Municipalities ~~which that~~ receive a grant and an allowance under the federal act with respect to project costs for which a loan was provided under K.S.A. 65-3321 through 65-3329, and amendments thereto, shall promptly repay such loan to the extent of the allowance received under the federal act.

~~(e)~~(d) Any loans received by a municipality under the provisions of K.S.A. 65-3321 through 65-3329, and amendments thereto, shall be construed to be bonds for the purposes of K.S.A. 10-1116 and 79-5028, and amendments thereto, and the amount of such loans shall not be included within any limitation on the bonded indebtedness of the municipality.

Sec. 7. On and after July 1, 2024, K.S.A. 2023 Supp. 72-5142 is hereby amended to read as follows: 72-5142. (a) The board of education of each school district shall levy an ad valorem tax upon the taxable tangible property of the school district in the school years specified in subsection (b) for the purpose of:

(1) Financing that portion of the school district's general fund budget that is not financed from any other source provided by law;

(2) paying a portion of the costs of operating and maintaining public schools in partial fulfillment of the constitutional obligation of the legislature to finance the educational interests of the state; and

(3) with respect to any redevelopment school district established prior to July 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto, paying a portion of the principal and interest on bonds issued by cities under authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located within the school district.

(b) The tax required under subsection (a) shall be levied at a rate of ~~20~~ 19.5 mills in the school years ~~2023-2024 and 2024-2025 and 2025-2026~~.

(c) The proceeds from the tax levied by a district under authority of this section, except the proceeds of such tax levied for the purpose described in subsection (a)(3), shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the state school district finance fund.

(d) No school district shall proceed under K.S.A. 79-1964, 79-1964a or 79-1964b,

and amendments thereto.

Sec. 8. On and after July 1, 2024, K.S.A. 2023 Supp. 74-8768 is hereby amended to read as follows: 74-8768. (a) There is hereby created the expanded lottery act revenues fund in the state treasury. All expenditures and transfers from such fund shall be made in accordance with appropriation acts. All moneys credited to such fund shall be expended or transferred only for the purposes of reduction of state debt, state infrastructure improvements, the university engineering initiative act, ~~reduction of local ad valorem tax in the same manner as provided for allocation of amounts in the local ad valorem tax reduction fund~~ and reduction of the unfunded actuarial liability of the system attributable to the state of Kansas and participating employers under K.S.A. 74-4931, and amendments thereto, by the Kansas public employees retirement system.

(b) On July 1, 2021, July 1, 2022, July 1, 2023, July 1, 2024, July 1, 2025, July 1, 2026, July 1, 2027, July 1, 2028, July 1, 2029, July 1, 2030, and July 1, 2031, or as soon thereafter such date as moneys are available, the first \$10,500,000 credited to the expanded lottery act revenues fund shall be transferred by the director of accounts and reports from the expanded lottery act revenues fund in one or more substantially equal amounts, to each of the following: The Kan-grow engineering fund – KU, Kan-grow engineering fund – KSU and Kan-grow engineering fund – WSU. Each such special revenue fund shall receive \$3,500,000 annually in each of such years. Commencing in fiscal year 2014, after such transfer has been made, 50% of the remaining moneys credited to the fund shall be transferred on a quarterly basis by the director of accounts and reports from the fund to the Kansas public employees retirement system fund to be applied to reduce the unfunded actuarial liability of the system attributable to the state of Kansas and participating employers under K.S.A. 74-4931 et seq., and amendments thereto, until the system as a whole attains an 80% funding ratio as certified by the board of trustees of the Kansas public employees retirement system.

Sec. 9. On and after July 1, 2024, K.S.A. 75-2556 is hereby amended to read as follows: 75-2556. (a) The state librarian shall determine the amount of the grant-in-aid each eligible local public library is to receive based on the latest population census figures as certified by the division of the budget.

(b) Except as provided by subsection (d), no local public library shall be eligible for any state grants-in-aid if the total amount of the following paragraphs is less than the total amount produced from such sources for the same library for the previous year, based on the information contained in the official annual budgets of municipalities that are filed with the division of accounts and reports in accordance with K.S.A. 79-2930, and amendments thereto:

(1) The amount produced by the local ad valorem tax levies for the current year expenses for such library;

~~(2) the amount of moneys received from the local ad valorem tax reduction fund for current year expenses for such library;~~

~~(3) the amount of moneys received from taxes levied upon motor vehicles under the provisions of K.S.A. 79-5101 et seq., and amendments thereto, for current year expenses for such library; and~~

~~(4) the amount of moneys received in the current year from collections of unpaid local ad valorem tax levies for prior year expenses for such library.~~

(c) Local public library districts in which the assessed valuation decreases shall remain eligible for state grants-in-aid so long as the ad valorem tax mill rate for the

support of such library has not been reduced below the mill rate imposed for such purpose for the previous year.

(d) If a local public library fails to qualify for eligibility for any state grants-in-aid under subsection (b), the state librarian shall have the power to continue the eligibility of a local public library for any state grants-in-aid if the state librarian, after evaluation of all the circumstances, determines that the legislative intent for maintenance of local tax levy support for the on-going operations of the library is being met by the library district.

(e) The distribution so determined shall be apportioned and paid on February 15 of each year.

Sec. 10. On and after July 1, 2024, K.S.A. 2023 Supp. 79-201x is hereby amended to read as follows: 79-201x. ~~(a)~~ For taxable year ~~2022~~ 2024, and all taxable years thereafter, the following described property, to the extent herein specified, shall be and is hereby exempt from the property tax levied pursuant to the provisions of K.S.A. 72-5142, and amendments thereto: Property used for residential purposes to the extent of ~~\$40,000~~ \$100,000 of its appraised valuation.

~~(b)~~ For taxable year ~~2023~~, and all taxable years thereafter, the dollar amount of the extent of appraised valuation that is exempt pursuant to subsection (a) shall be adjusted to reflect the average percentage change in statewide residential valuation of all residential real property for the preceding 10 years. Such average percentage change shall not be less than zero. The director of property valuation shall calculate the average percentage change for purposes of this annual adjustment and calculate the dollar amount of the extent of appraised valuation that is exempt pursuant to this section each year.

Sec. 11. On and after July 1, 2024, K.S.A. 79-1107 is hereby amended to read as follows: 79-1107. ~~(a)~~ Every national banking association and state bank located or doing business within the state shall pay to the state for the privilege of doing business within the state a tax according to or measured by its net income for the next preceding taxable year to be computed as provided in this act. Such tax shall consist of a normal tax and a surtax and shall be computed as follows:

~~(a)(1)~~ For tax year 2024, and all tax years thereafter, the normal tax shall be an amount equal to ~~2⁺/₄%~~ 1.94% of such net income; and

~~(b)(2)~~ the surtax shall be an amount equal to ~~2⁺/₈%~~ 2.125% of such net income in excess of \$25,000.

~~(b)~~ The tax levied shall be in lieu of ad valorem taxes which might otherwise be imposed by the state or political subdivisions thereof upon shares of capital stock or the intangible assets of national banking associations and state banks.

Sec. 12. On and after July 1, 2024, K.S.A. 79-1108 is hereby amended to read as follows: 79-1108. ~~(a)~~ Every trust company and savings and loan association located or doing business within the state shall pay to the state for the privilege of doing business within the state a tax according to or measured by its net income for the next preceding taxable year to be computed as provided in this act. Such tax shall consist of a normal tax and a surtax and shall be computed as follows:

~~(a)(1)~~ For tax year 2024, and all tax years thereafter, the normal tax on every trust company and savings and loan association shall be an amount equal to ~~2⁺/₄%~~ 1.93% of such net income; and

~~(b)(2)~~ the surtax on every trust company and savings and loan association shall be

an amount equal to ~~2.4%~~ 2.25% of such net income in excess of \$25,000.

(b) The tax levied shall be in lieu of ad valorem taxes which might otherwise be imposed by the state or political subdivision thereof upon shares of capital stock or other intangible assets of trust companies and savings and loan associations.

Sec. 13. On and after July 1, 2024, K.S.A. 79-1479 is hereby amended to read as follows: 79-1479. (a) On or before January 15, 1992, and quarterly thereafter, the county or district appraiser shall submit to the director of property valuation a progress report indicating actions taken during the preceding quarter calendar year to implement the appraisal of property in the county or district. Whenever the director of property valuation shall determine that any county has failed, neglected or refused to properly provide for the appraisal of property or the updating of the appraisals on an annual basis in substantial compliance with the provisions of law and the guidelines and timetables prescribed by the director, the director shall file with the state board of tax appeals a complaint stating the facts upon which the director has made the determination of noncompliance as provided by K.S.A. 79-1413a, and amendments thereto. If, as a result of such proceeding, the state board of tax appeals finds that the county is not in substantial compliance with the provisions of law and the guidelines and timetables of the director of property valuation providing for the appraisal of all property in the county or the updating of the appraisals on an annual basis, it shall order the immediate assumption of the duties of the office of county appraiser by the director of the division of property valuation until such time as the director of property valuation determines that the county is in substantial compliance with the provisions of law. ~~In addition, the board shall order the state treasurer to withhold all or a portion of the county's entitlement to moneys from either or both of the local ad valorem tax reduction fund and the city and county revenue sharing fund for the year following the year in which the order is issued.~~ Upon service of any such order on the board of county commissioners, the appraiser shall immediately deliver to the director of property valuation, or the director's designee, all books, records and papers pertaining to the appraiser's office.

Any county for which the director of the division of property valuation is ordered by the state board of tax appeals to assume the responsibility and duties of the office of county appraiser shall reimburse the state for the actual costs incurred by the director of the division of property valuation in the assumption and carrying out of such responsibility and duties, including any contracting costs in the event it is necessary for the director of property valuation to contract with private appraisal firms to carry out such responsibilities and duties.

(b) On or before June 1 of each year, the director of property valuation shall review the appraisal of property in each county or district to determine if property within the county or district is being appraised or valued in accordance with the requirements of law. If the director determines the property in any county or district is not being appraised in accordance with the requirements of law, the director of property valuation shall notify the county or district appraiser and the board of county commissioners of any county or counties affected that the county has 30 days within which to submit to the director a plan for bringing the appraisal of property within the county into compliance.

If a plan is submitted and approved by the director the county or district shall proceed to implement the plan as submitted. The director shall continue to monitor the program

to insure that the plan is implemented as submitted. If no plan is submitted or if the director does not approve the plan, the director shall petition the state board of tax appeals for a review of the plan or, if no plan is submitted, for authority for the division of property valuation to assume control of the appraisal program of the county and to proceed to bring the same into compliance with the requirements of law.

If the state board of tax appeals approves the plan, the county or district appraiser shall proceed to implement the plan as submitted. If no plan has been submitted or the plan submitted is not approved, the board shall fix a time within which the county may submit a plan or an amended plan for approval. If no plan is submitted and approved within the time prescribed by the board, the board shall order the division of property valuation to assume control of the appraisal program of the county ~~and shall certify its order to the state treasurer who shall withhold distributions of the county's share of moneys from the county and city revenue sharing fund and the local ad valorem tax reduction fund and credit the same to the general fund of the state for the year following the year in which the board's order is made.~~ The director of property valuation shall certify the amount of the cost incurred by the division in bringing the program in compliance to the state board of tax appeals. The board shall order the county commissioners to reimburse the state for such costs.

(c) The state board of tax appeals shall within 60 days after the publication of the Kansas assessment/sales ratio study review such publication to determine county compliance with K.S.A. 79-1439, and amendments thereto. If in the determination of the board one or more counties are not in substantial compliance and the director of property valuation has not acted under subsection (b), the board shall order the director of property valuation to take such corrective action as is necessary or to show cause for noncompliance.

Sec. 14. On and after July 1, 2024, K.S.A. 2023 Supp. 79-2988 is hereby amended to read as follows: 79-2988. (a) On or before June 15 each year, the county clerk shall calculate the revenue neutral rate for each taxing subdivision and include such revenue neutral rate on the notice of the estimated assessed valuation provided to each taxing subdivision for budget purposes. The director of accounts and reports shall modify the prescribed budget information form to show the revenue neutral rate.

(b) No tax rate in excess of the revenue neutral rate shall be levied by the governing body of any taxing subdivision unless a resolution or ordinance has been approved by the governing body according to the following procedure:

(1) At least 10 days in advance of the public hearing, the governing body shall publish notice of its proposed intent to exceed the revenue neutral rate by publishing notice:

(A) On the website of the governing body, if the governing body maintains a website; and

(B) in a weekly or daily newspaper of the county having a general circulation therein. The notice shall include, but not be limited to, its proposed tax rate, its revenue neutral rate and the date, time and location of the public hearing.

(2) On or before July 20, the governing body shall notify the county clerk of its proposed intent to exceed the revenue neutral rate and provide the date, time and location of the public hearing and its proposed tax rate. For all tax years commencing after December 31, 2021, the county clerk shall notify each taxpayer with property in the taxing subdivision, by mail directed to the taxpayer's last known address, of the

proposed intent to exceed the revenue neutral rate at least 10 days in advance of the public hearing. Alternatively, the county clerk may transmit the notice to the taxpayer by electronic means at least 10 days in advance of the public hearing, if such taxpayer and county clerk have consented in writing to service by electronic means. The county clerk shall consolidate the required information for all taxing subdivisions relevant to the taxpayer's property on one notice. The notice shall be in a format prescribed by the director of accounts and reports. The notice shall include, but not be limited to:

(A) The revenue neutral rate of each taxing subdivision relevant to the taxpayer's property;

(B) the proposed property tax revenue needed to fund the proposed budget of the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate;

(C) the proposed tax rate based upon the proposed budget and the current year's total assessed valuation of the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate;

(D) the percentage by which the proposed tax rate exceeds the revenue neutral rate;

(E) the tax rate and property tax of each taxing subdivision on the taxpayer's property from the previous year's tax statement;

(F) the appraised value and assessed value of the taxpayer's property for the current year;

(G) the estimates of the tax for the current tax year on the taxpayer's property based on the revenue neutral rate of each taxing subdivision and any proposed tax rates that exceed the revenue neutral rates;

(H) the difference between the estimates of tax based on the proposed tax rate and the revenue neutral rate on the taxpayer's property described in subparagraph (G) for any taxing subdivision that has a proposed tax rate that exceeds its revenue neutral rate; and

(I) the date, time and location of the public hearing of the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate.

Although the state of Kansas is not a taxing subdivision for purposes of this section, the notice shall include a statement of the statutory mill levies imposed by the state and the estimate of the tax for the current year on the taxpayer's property based on such levies.

(3) The public hearing to consider exceeding the revenue neutral rate shall be held not sooner than August 20 and not later than September 20. The governing body shall provide interested taxpayers desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment. The public hearing may be conducted in conjunction with the proposed budget hearing pursuant to K.S.A. 79-2929, and amendments thereto, if the governing body otherwise complies with all requirements of this section. Nothing in this section shall be construed to prohibit additional public hearings that provide additional opportunities to present testimony or public comment prior to the public hearing required by this section.

(4) A majority vote of the governing body, by the adoption of a resolution or ordinance to approve exceeding the revenue neutral rate, shall be required prior to adoption of a proposed budget that will result in a tax rate in excess of the revenue

neutral rate. Such vote of the governing body shall be conducted at the public hearing after the governing body has heard from interested taxpayers and shall be a roll call vote. If the governing body approves exceeding the revenue neutral rate, the governing body shall not adopt a budget that results in a tax rate in excess of its proposed tax rate as stated in the notice provided pursuant to this section. A copy of the resolution or ordinance to approve exceeding the revenue neutral rate and a certified copy of any roll call vote reporting, at a minimum, the name and vote of each member of the governing body related to exceeding the revenue neutral rate, whether approved or not, shall be included with the adopted budget, budget certificate and other budget forms filed with the county clerk and the director of accounts and reports and shall be published on the website of the department of administration.

(c) (1) Any governing body subject to the provisions of this section that does not comply with subsection (b) shall refund to taxpayers any property taxes over-collected based on the amount of the levy that was in excess of the revenue neutral rate.

(2) Any taxpayer of the taxing subdivision that is the subject of the complaint or such taxpayer's duly authorized representative may file a complaint with the state board of tax appeals by filing a written complaint, on a form prescribed by the board, that contains the facts that the complaining party believes show that a governing body of a taxing subdivision did not comply with the provisions of subsection (b) and that a reduction or refund of taxes is appropriate. The complaining party shall provide a copy of such complaint to the governing body of the taxing subdivision making the levy that is the subject of the complaint. Notwithstanding K.S.A. 74-2438a, and amendments thereto, no filing fee shall be charged by the executive director of the state board of tax appeals for a complaint filed pursuant to this paragraph. The governing body of the taxing subdivision making the levy that is the subject of the complaint shall be a party to the proceeding. Notice of any summary proceeding or hearing shall be served upon such governing body, the county clerk, the director of accounts and reports and the complaining party. It shall be the duty of the governing body to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity of such levy. If upon a summary proceeding or hearing, it shall be made to appear to the satisfaction of the board that the governing body of the taxing subdivision did not comply with subsection (b), the state board of tax appeals shall order such governing body to refund to taxpayers the amount of property taxes over collected or reduce the taxes levied, if uncollected. The provisions of this paragraph shall not be construed as prohibiting any other remedies available under the law.

(d) On and after January 1, 2022, in the event that the ~~20-mills tax~~ levied by a school district pursuant to K.S.A. 72-5142, and amendments thereto, increases the property tax revenue generated for the purpose of calculating the revenue neutral rate from the previous tax year and such amount of increase in revenue generated from ~~the 20-mills such tax levied~~ is the only reason ~~that~~ the school district would exceed the total property tax revenue from the prior year, the school district shall be deemed to not have exceeded the revenue neutral rate in levying a tax rate in excess of the revenue neutral rate to take into account the increase in revenue from ~~only the 20-mills such tax levied~~.

(e) (1) Notwithstanding any other provision of law to the contrary, if the governing body of a taxing subdivision must conduct a public hearing to approve exceeding the revenue neutral rate under this section, the governing body of the taxing subdivision shall certify, on or before October 1, to the proper county clerk the amount of ad

valorem tax to be levied.

(2) If a governing body of a taxing subdivision did not comply with the provisions of subsection (b) and certifies to the county clerk an amount of ad valorem tax to be levied that would result in a tax rate in excess of its revenue neutral rate, the county clerk shall reduce the ad valorem tax to be levied to the amount resulting from such taxing subdivision's revenue neutral rate.

(f) As used in this section:

(1) "Taxing subdivision" means any political subdivision of the state that levies an ad valorem tax on property.

(2) "Revenue neutral rate" means the tax rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year's total assessed valuation. To calculate the revenue neutral rate, the county clerk shall divide the property tax revenue for such taxing subdivision levied for the previous tax year by the total of all taxable assessed valuation in such taxing subdivision for the current tax year, and then multiply the quotient by 1,000 to express the rate in mills. The revenue neutral rate shall be expressed to the third decimal place.

(g) In the event that a county clerk incurred costs of printing and postage that were not reimbursed pursuant to K.S.A. 2023 Supp. 79-2989, and amendments thereto, such county clerk may seek reimbursement from all taxing subdivisions required to send the notice. Such costs shall be shared proportionately by all taxing subdivisions that were included on the same notice based on the total property tax levied by each taxing subdivision. Payment of such costs shall be due to the county clerk by December 31.

(h) The department of administration or the director of accounts and reports shall make copies of adopted budgets, budget certificates, other budget documents and revenue neutral rate documents available to the public on the department of administration's website on a permanently accessible web page that may be accessed via a conspicuous link to that web page placed on the front page of the department's website. The department of administration or the director of accounts and reports shall also make the following information for each tax year available on such website:

(1) A list of taxing subdivisions by county;

(2) whether each taxing subdivision conducted a hearing to consider exceeding its revenue neutral rate;

(3) the revenue neutral rate of each taxing subdivision;

(4) the tax rate resulting from the adopted budget of each taxing subdivision; and

(5) the percent change between the revenue neutral rate and the tax rate for each taxing subdivision.

Sec. 15. On and after July 1, 2024, K.S.A. 2023 Supp. 79-32,110 is hereby amended to read as follows: 79-32,110. (a) *Resident individuals*. Except as otherwise provided by K.S.A. 79-3220(a), and amendments thereto, a tax is hereby imposed upon the Kansas taxable income of every resident individual, which tax shall be computed in accordance with the following tax schedules:

(1) *Married individuals filing joint returns*.

(A) ~~For tax year 2012:~~

If the taxable income is:	The tax is:
Not over \$30,000	3.5% of Kansas taxable income
Over \$30,000 but not over \$60,000	\$1,050 plus 6.25% of excess
_____	over \$30,000

Over \$60,000 ————— \$2,925 plus 6.45% of excess
 over \$60,000

(B) For tax year 2013:

If the taxable income is: ————— The tax is:
 Not over \$30,000 ————— 3.0% of Kansas taxable income
 Over \$30,000 ————— \$900 plus 4.9% of excess over
 \$30,000

(C) For tax year 2014:

If the taxable income is: ————— The tax is:
 Not over \$30,000 ————— 2.7% of Kansas taxable income
 Over \$30,000 ————— \$810 plus 4.8% of excess over
 \$30,000

(D) For tax years 2015 and 2016:

If the taxable income is: ————— The tax is:
 Not over \$30,000 ————— 2.7% of Kansas taxable income
 Over \$30,000 ————— \$810 plus 4.6% of excess over
 \$30,000

(E) For tax year 2017:

If the taxable income is: ————— The tax is:
 Not over \$30,000 ————— 2.9% of Kansas taxable income
 Over \$30,000 but not over \$60,000 ————— \$870 plus 4.9% of excess over
 \$30,000
 Over \$60,000 ————— \$2,340 plus 5.2% of excess over
 \$60,000

~~(F) For tax year years 2018, and all tax years thereafter through 2023:~~

If the taxable income is: ————— The tax is:
 Not over \$30,000..... 3.1% of Kansas taxable income
 Over \$30,000 but not over \$60,000..... \$930 plus 5.25% of excess
 over \$30,000
 Over \$60,000..... \$2,505 plus 5.7% of excess
 over \$60,000

(B) For tax year 2024, and all tax years thereafter:

If the taxable income is: ————— The tax is:
Not over \$46,000..... 5.15% of Kansas taxable income
Over \$46,000..... \$2,369 plus 5.55% of excess
over \$46,000

(2) *All other individuals.*

(A) For tax year 2012:

If the taxable income is: ————— The tax is:
 Not over \$15,000 ————— 3.5% of Kansas taxable income
 Over \$15,000 but not over \$30,000 ————— \$525 plus 6.25% of excess
 over \$15,000
 Over \$30,000 ————— \$1,462.50 plus 6.45% of excess
 over \$30,000

(B) For tax year 2013:

If the taxable income is: ————— The tax is:
 Not over \$15,000 ————— 3.0% of Kansas taxable income

Over \$15,000	\$450 plus 4.9% of excess over \$15,000
<u>(C) For tax year 2014:</u>	
If the taxable income is:	The tax is:
Not over \$15,000	2.7% of Kansas taxable income
Over \$15,000	\$405 plus 4.8% of excess over \$15,000
<u>(D) For tax years 2015 and 2016:</u>	
If the taxable income is:	The tax is:
Not over \$15,000	2.7% of Kansas taxable income
Over \$15,000	\$405 plus 4.6% of excess over \$15,000
<u>(E) For tax year 2017:</u>	
If the taxable income is:	The tax is:
Not over \$15,000	2.9% of Kansas taxable income
Over \$15,000 but not over \$30,000	\$435 plus 4.9% of excess over \$15,000
Over \$30,000	\$1,170 plus 5.2% of excess over \$30,000
<u>(F) For tax year years 2018, and all tax years thereafter through 2023:</u>	
If the taxable income is:	The tax is:
Not over \$15,000	3.1% of Kansas taxable income
Over \$15,000 but not over \$30,000	\$465 plus 5.25% of excess over \$15,000
Over \$30,000	\$1,252.50 plus 5.7% of excess over \$30,000
<u>(B) For tax year 2024, and all tax years thereafter:</u>	
If the taxable income is:	The tax is:
Not over \$23,000	5.15% of Kansas taxable income
Over \$23,000	\$1,184.50 plus 5.55% of excess over \$23,000

(b) *Nonresident individuals.* A tax is hereby imposed upon the Kansas taxable income of every nonresident individual, which tax shall be an amount equal to the tax computed under subsection (a) as if the nonresident were a resident multiplied by the ratio of modified Kansas source income to Kansas adjusted gross income.

(c) *Corporations.* A tax is hereby imposed upon the Kansas taxable income of every corporation doing business within this state or deriving income from sources within this state. Such tax shall consist of a normal tax and a surtax and shall be computed as follows unless otherwise modified pursuant to K.S.A. 2023 Supp. 74-50,321, and amendments thereto:

(1) The normal tax shall be in an amount equal to 4% of the Kansas taxable income of such corporation; and

(2) the surtax shall be in an amount equal to 3% of the Kansas taxable income of such corporation in excess of \$50,000.

(d) *Fiduciaries.* A tax is hereby imposed upon the Kansas taxable income of estates and trusts at the rates provided in subsection (a)(2) hereof.

(e) Notwithstanding the provisions of subsections (a) and (b): ~~(1) For tax years 2016 and 2017, married individuals filing joint returns with taxable income of \$12,500 or less, and all other individuals with taxable income of \$5,000 or less, shall have a tax liability of zero; and (2), for tax-year years 2018, and all tax years thereafter through 2023, married individuals filing joint returns with taxable income of \$5,000 or less, and all other individuals with taxable income of \$2,500 or less, shall have a tax liability of zero.~~

~~(f) No taxpayer shall be assessed penalties and interest arising from the underpayment of taxes due to changes to the rates in subsection (a) that became law on July 1, 2017, so long as such underpayment is rectified on or before April 17, 2018.~~

Sec. 16. On and after July 1, 2024, K.S.A. 2023 Supp. 79-32,117 is hereby amended to read as follows: 79-32,117. (a) The Kansas adjusted gross income of an individual means such individual's federal adjusted gross income for the taxable year, with the modifications specified in this section.

(b) There shall be added to federal adjusted gross income:

(i) Interest income less any related expenses directly incurred in the purchase of state or political subdivision obligations, to the extent that the same is not included in federal adjusted gross income, on obligations of any state or political subdivision thereof, but to the extent that interest income on obligations of this state or a political subdivision thereof issued prior to January 1, 1988, is specifically exempt from income tax under the laws of this state authorizing the issuance of such obligations, it shall be excluded from computation of Kansas adjusted gross income whether or not included in federal adjusted gross income. Interest income on obligations of this state or a political subdivision thereof issued after December 31, 1987, shall be excluded from computation of Kansas adjusted gross income whether or not included in federal adjusted gross income.

(ii) Taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state or any other taxing jurisdiction to the extent deductible in determining federal adjusted gross income and not credited against federal income tax. This paragraph shall not apply to taxes imposed under the provisions of K.S.A. 79-1107 or 79-1108, and amendments thereto, for privilege tax year 1995, and all such years thereafter.

(iii) The federal net operating loss deduction, except that the federal net operating loss deduction shall not be added to an individual's federal adjusted gross income for tax years beginning after December 31, 2016.

(iv) Federal income tax refunds received by the taxpayer if the deduction of the taxes being refunded resulted in a tax benefit for Kansas income tax purposes during a prior taxable year. Such refunds shall be included in income in the year actually received regardless of the method of accounting used by the taxpayer. For purposes hereof, a tax benefit shall be deemed to have resulted if the amount of the tax had been deducted in determining income subject to a Kansas income tax for a prior year regardless of the rate of taxation applied in such prior year to the Kansas taxable income, but only that portion of the refund shall be included as bears the same proportion to the total refund received as the federal taxes deducted in the year to which such refund is attributable bears to the total federal income taxes paid for such year. For purposes of the foregoing sentence, federal taxes shall be considered to have been deducted only to the extent such deduction does not reduce Kansas taxable income

below zero.

(v) The amount of any depreciation deduction or business expense deduction claimed on the taxpayer's federal income tax return for any capital expenditure in making any building or facility accessible to the handicapped, for which expenditure the taxpayer claimed the credit allowed by K.S.A. 79-32,177, and amendments thereto.

(vi) Any amount of designated employee contributions picked up by an employer pursuant to K.S.A. 12-5005, 20-2603, 74-4919 and 74-4965, and amendments thereto.

(vii) The amount of any charitable contribution made to the extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 79-32,196, and amendments thereto.

(viii) The amount of any costs incurred for improvements to a swine facility, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,204, and amendments thereto.

(ix) The amount of any ad valorem taxes and assessments paid and the amount of any costs incurred for habitat management or construction and maintenance of improvements on real property, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,203, and amendments thereto.

(x) Amounts received as nonqualified withdrawals, as defined by K.S.A. 75-643, and amendments thereto, if, at the time of contribution to a family postsecondary education savings account, such amounts were subtracted from the federal adjusted gross income pursuant to subsection (c)(xv) or if such amounts are not already included in the federal adjusted gross income.

(xi) The amount of any contribution made to the same extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 74-50,154, and amendments thereto.

(xii) For taxable years commencing after December 31, 2004, amounts received as withdrawals not in accordance with the provisions of K.S.A. 74-50,204, and amendments thereto, if, at the time of contribution to an individual development account, such amounts were subtracted from the federal adjusted gross income pursuant to subsection (c)(xiii), or if such amounts are not already included in the federal adjusted gross income.

(xiii) The amount of any expenditures claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,217 through 79-32,220 or 79-32,222, and amendments thereto.

(xiv) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,221, and amendments thereto.

(xv) The amount of any expenditures claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,223 through 79-32,226, 79-32,228 through 79-32,231, 79-32,233 through 79-32,236, 79-32,238 through 79-32,241, 79-32,245 through 79-32,248 or 79-32,251 through 79-32,254, and amendments thereto.

(xvi) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250 or 79-32,255, and

amendments thereto.

(xvii) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,256, and amendments thereto.

(xviii) For taxable years commencing after December 31, 2006, the amount of any ad valorem or property taxes and assessments paid to a state other than Kansas or local government located in a state other than Kansas by a taxpayer who resides in a state other than Kansas, when the law of such state does not allow a resident of Kansas who earns income in such other state to claim a deduction for ad valorem or property taxes or assessments paid to a political subdivision of the state of Kansas in determining taxable income for income tax purposes in such other state, to the extent that such taxes and assessments are claimed as an itemized deduction for federal income tax purposes.

(xix) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any: (1) Loss from business as determined under the federal internal revenue code and reported from schedule C and on line 12 of the taxpayer's form 1040 federal individual income tax return; (2) loss from rental real estate, royalties, partnerships, S corporations, except those with wholly owned subsidiaries subject to the Kansas privilege tax, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined under the federal internal revenue code and reported from schedule E and on line 17 of the taxpayer's form 1040 federal individual income tax return; and (3) farm loss as determined under the federal internal revenue code and reported from schedule F and on line 18 of the taxpayer's form 1040 federal individual income tax return; all to the extent deducted or subtracted in determining the taxpayer's federal adjusted gross income. For purposes of this subsection, references to the federal form 1040 and federal schedule C, schedule E, and schedule F, shall be to such form and schedules as they existed for tax year 2011, and as revised thereafter by the internal revenue service.

(xx) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for self-employment taxes under section 164(f) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer, to the extent the deduction is attributable to income reported on schedule C, E or F and on line 12, 17 or 18 of the taxpayer's form 1040 federal income tax return.

(xxi) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for pension, profit sharing, and annuity plans of self-employed individuals under section 62(a)(6) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for health insurance under section 162(l) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxiii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for domestic production activities under section 199 of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxiv) For taxable years commencing after December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid for medical care of the taxpayer or the taxpayer's spouse or dependents when such expenses were paid or incurred for an abortion, or for a health benefit plan, as defined in K.S.A. 65-6731, and amendments thereto, for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as an itemized deduction for federal income tax purposes.

(xxv) For taxable years commencing after December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid by a taxpayer for health care when such expenses were paid or incurred for abortion coverage, a health benefit plan, as defined in K.S.A. 65-6731, and amendments thereto, when such expenses were paid or incurred for abortion coverage or amounts contributed to health savings accounts for such taxpayer's employees for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as a deduction for federal income tax purposes.

(xxvi) For all taxable years beginning after December 31, 2016, the amount of any charitable contribution made to the extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 72-4357, and amendments thereto, and is also claimed as an itemized deduction for federal income tax purposes.

(xxvii) For all taxable years commencing after December 31, 2020, the amount deducted by reason of a carryforward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

(xxviii) For all taxable years beginning after December 31, 2021, the amount of any contributions to, or earnings from, a first-time home buyer savings account if distributions from the account were not used to pay for expenses or transactions authorized pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto, or were not held for the minimum length of time required pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving payable on death beneficiary pursuant to K.S.A. 2023 Supp. 58-4904(e), and amendments thereto.

(c) There shall be subtracted from federal adjusted gross income:

(i) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States and its possessions less any related expenses directly incurred in the purchase of such obligations or securities, to the extent included in federal adjusted gross income but exempt from state income taxes under the laws of the United States.

(ii) Any amounts received which are included in federal adjusted gross income but which are specifically exempt from Kansas income taxation under the laws of the state of Kansas.

(iii) The portion of any gain or loss from the sale or other disposition of property having a higher adjusted basis for Kansas income tax purposes than for federal income tax purposes on the date such property was sold or disposed of in a transaction in which gain or loss was recognized for purposes of federal income tax that does not exceed such difference in basis, but if a gain is considered a long-term capital gain for federal

income tax purposes, the modification shall be limited to that portion of such gain which is included in federal adjusted gross income.

(iv) The amount necessary to prevent the taxation under this act of any annuity or other amount of income or gain which was properly included in income or gain and was taxed under the laws of this state for a taxable year prior to the effective date of this act, as amended, to the taxpayer, or to a decedent by reason of whose death the taxpayer acquired the right to receive the income or gain, or to a trust or estate from which the taxpayer received the income or gain.

(v) The amount of any refund or credit for overpayment of taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state, or any taxing jurisdiction, to the extent included in gross income for federal income tax purposes.

(vi) Accumulation distributions received by a taxpayer as a beneficiary of a trust to the extent that the same are included in federal adjusted gross income.

(vii) Amounts received as annuities under the federal civil service retirement system from the civil service retirement and disability fund and other amounts received as retirement benefits in whatever form which were earned for being employed by the federal government or for service in the armed forces of the United States.

(viii) Amounts received by retired railroad employees as a supplemental annuity under the provisions of 45 U.S.C. §§ 228b(a) and 228c(a)(1) et seq.

(ix) Amounts received by retired employees of a city and by retired employees of any board of such city as retirement allowances pursuant to K.S.A. 13-14,106, and amendments thereto, or pursuant to any charter ordinance exempting a city from the provisions of K.S.A. 13-14,106, and amendments thereto.

(x) For taxable years beginning after December 31, 1976, the amount of the federal tentative jobs tax credit disallowance under the provisions of 26 U.S.C. § 280C. For taxable years ending after December 31, 1978, the amount of the targeted jobs tax credit and work incentive credit disallowances under 26 U.S.C. § 280C.

(xi) For taxable years beginning after December 31, 1986, dividend income on stock issued by Kansas venture capital, inc.

(xii) For taxable years beginning after December 31, 1989, amounts received by retired employees of a board of public utilities as pension and retirement benefits pursuant to K.S.A. 13-1246, 13-1246a and 13-1249, and amendments thereto.

(xiii) For taxable years beginning after December 31, 2004, amounts contributed to and the amount of income earned on contributions deposited to an individual development account under K.S.A. 74-50,201 et seq., and amendments thereto.

(xiv) For all taxable years commencing after December 31, 1996, that portion of any income of a bank organized under the laws of this state or any other state, a national banking association organized under the laws of the United States, an association organized under the savings and loan code of this state or any other state, or a federal savings association organized under the laws of the United States, for which an election as an S corporation under subchapter S of the federal internal revenue code is in effect, which accrues to the taxpayer who is a stockholder of such corporation and which is not distributed to the stockholders as dividends of the corporation. For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of modification under this subsection shall exclude the portion of income or loss reported on schedule E and included on line 17 of the taxpayer's form 1040 federal individual income tax return.

(xv) For all taxable years beginning after December 31, 2017, the cumulative amounts not exceeding \$3,000, or \$6,000 for a married couple filing a joint return, for each designated beneficiary that are contributed to: (1) A family postsecondary education savings account established under the Kansas postsecondary education savings program or a qualified tuition program established and maintained by another state or agency or instrumentality thereof pursuant to section 529 of the internal revenue code of 1986, as amended, for the purpose of paying the qualified higher education expenses of a designated beneficiary; or (2) an achieving a better life experience (ABLE) account established under the Kansas ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof pursuant to section 529A of the internal revenue code of 1986, as amended, for the purpose of saving private funds to support an individual with a disability. The terms and phrases used in this paragraph shall have the meaning respectively ascribed thereto by the provisions of K.S.A. 75-643 and 75-652, and amendments thereto, and the provisions of such sections are hereby incorporated by reference for all purposes thereof.

(xvi) For all taxable years beginning after December 31, 2004, amounts received by taxpayers who are or were members of the armed forces of the United States, including service in the Kansas army and air national guard, as a recruitment, sign up or retention bonus received by such taxpayer as an incentive to join, enlist or remain in the armed services of the United States, including service in the Kansas army and air national guard, and amounts received for repayment of educational or student loans incurred by or obligated to such taxpayer and received by such taxpayer as a result of such taxpayer's service in the armed forces of the United States, including service in the Kansas army and air national guard.

(xvii) For all taxable years beginning after December 31, 2004, amounts received by taxpayers who are eligible members of the Kansas army and air national guard as a reimbursement pursuant to K.S.A. 48-281, and amendments thereto, and amounts received for death benefits pursuant to K.S.A. 48-282, and amendments thereto, to the extent that such death benefits are included in federal adjusted gross income of the taxpayer.

~~(xviii) For the taxable year beginning after December 31, 2006, amounts received as benefits under the federal social security act which are included in federal adjusted gross income of a taxpayer with federal adjusted gross income of \$50,000 or less, whether such taxpayer's filing status is single, head of household, married filing separate or married filing jointly; and (A) For all taxable years beginning after December 31, 2007, and ending before January 1, 2024, amounts received as benefits under the federal social security act which are included in federal adjusted gross income of a taxpayer with federal adjusted gross income of \$75,000 or less, whether such taxpayer's filing status is single, head of household, married filing separate or married filing jointly.~~

(B) For all taxable years beginning after December 31, 2023, amounts received as benefits under the federal social security act that are included in federal adjusted gross income of a taxpayer.

(xix) Amounts received by retired employees of Washburn university as retirement and pension benefits under the university's retirement plan.

(xx) For taxable years beginning after December 31, 2012, and ending before

January 1, 2017, the amount of any: (1) Net profit from business as determined under the federal internal revenue code and reported from schedule C and on line 12 of the taxpayer's form 1040 federal individual income tax return; (2) net income, not including guaranteed payments as defined in section 707(c) of the federal internal revenue code and as reported to the taxpayer from federal schedule K-1, (form 1065-B), in box 9, code F or as reported to the taxpayer from federal schedule K-1, (form 1065) in box 4, from rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined under the federal internal revenue code and reported from schedule E and on line 17 of the taxpayer's form 1040 federal individual income tax return; and (3) net farm profit as determined under the federal internal revenue code and reported from schedule F and on line 18 of the taxpayer's form 1040 federal income tax return; all to the extent included in the taxpayer's federal adjusted gross income. For purposes of this subsection, references to the federal form 1040 and federal schedule C, schedule E, and schedule F, shall be to such form and schedules as they existed for tax year 2011 and as revised thereafter by the internal revenue service.

(xxi) For all taxable years beginning after December 31, 2013, amounts equal to the unreimbursed travel, lodging and medical expenditures directly incurred by a taxpayer while living, or a dependent of the taxpayer while living, for the donation of one or more human organs of the taxpayer, or a dependent of the taxpayer, to another person for human organ transplantation. The expenses may be claimed as a subtraction modification provided for in this section to the extent the expenses are not already subtracted from the taxpayer's federal adjusted gross income. In no circumstances shall the subtraction modification provided for in this section for any individual, or a dependent, exceed \$5,000. As used in this section, "human organ" means all or part of a liver, pancreas, kidney, intestine, lung or bone marrow. The provisions of this paragraph shall take effect on the day the secretary of revenue certifies to the director of the budget that the cost for the department of revenue of modifications to the automated tax system for the purpose of implementing this paragraph will not exceed \$20,000.

(xxii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of net gain from the sale of: (1) Cattle and horses, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 24 months or more from the date of acquisition; and (2) other livestock, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 12 months or more from the date of acquisition. The subtraction from federal adjusted gross income shall be limited to the amount of the additions recognized under the provisions of subsection (b)(xix) attributable to the business in which the livestock sold had been used. As used in this paragraph, the term "livestock" shall not include poultry.

(xxiii) For all taxable years beginning after December 31, 2012, amounts received under either the Overland Park, Kansas police department retirement plan or the Overland Park, Kansas fire department retirement plan, both as established by the city of Overland Park, pursuant to the city's home rule authority.

(xxiv) For taxable years beginning after December 31, 2013, and ending before January 1, 2017, the net gain from the sale from Christmas trees grown in Kansas and held by the taxpayer for six years or more.

(xxv) For all taxable years commencing after December 31, 2020, 100% of global

intangible low-taxed income under section 951A of the federal internal revenue code of 1986, before any deductions allowed under section 250(a)(1)(B) of such code.

(xxvi) For all taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

(xxvii) For taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures shall be allowed to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

(xxviii) For all taxable years beginning after December 31, 2021: (1) The amount contributed to a first-time home buyer savings account pursuant to K.S.A. 2023 Supp. 58-4903, and amendments thereto, in an amount not to exceed \$3,000 for an individual or \$6,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in a first-time home buyer savings account.

(d) There shall be added to or subtracted from federal adjusted gross income the taxpayer's share, as beneficiary of an estate or trust, of the Kansas fiduciary adjustment determined under K.S.A. 79-32,135, and amendments thereto.

(e) The amount of modifications required to be made under this section by a partner which relates to items of income, gain, loss, deduction or credit of a partnership shall be determined under K.S.A. 79-32,131, and amendments thereto, to the extent that such items affect federal adjusted gross income of the partner.

Sec. 17. On and after July 1, 2024, K.S.A. 2023 Supp. 79-32,119 is hereby amended to read as follows: 79-32,119. (a) The Kansas standard deduction of an individual, including a husband and wife who are either both residents or who file a joint return as if both were residents, shall be equal to the sum of the standard deduction amount allowed pursuant to this section, and the additional standard deduction amount allowed pursuant to this section for each such deduction allowable to such individual or to such husband and wife under the federal internal revenue code.

(b) For tax year 1998, and all tax years thereafter, the additional standard deduction amount shall be as follows: Single individual and head of household filing status, \$850; and married filing status, \$700.

~~(c) (1) For tax year 2013 through tax year 2020, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, \$3,000; married filing status, \$7,500; and head of household filing status, \$5,500.~~

~~(2) For tax year years 2021, and all tax years thereafter through 2023, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, \$3,500; married filing status, \$8,000; and head of household filing status, \$6,000.~~

(2) For tax year 2024, and all tax years thereafter, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, \$3,605; married filing status, \$8,240; and head of household filing status, \$6,180.

(d) For purposes of this section, the federal standard deduction allowable to a husband and wife filing separate Kansas income tax returns shall be determined on the

basis that separate federal returns were filed, and the federal standard deduction of a husband and wife filing a joint Kansas income tax return shall be determined on the basis that a joint federal income tax return was filed.

Sec. 18. On and after July 1, 2024, K.S.A. 2023 Supp. 79-32,121 is hereby amended to read as follows: 79-32,121. (a) ~~An individual~~ For tax year 2024, and all tax years thereafter, a taxpayer shall be allowed a Kansas exemption ~~of \$2,250 for each exemption as follows:~~

(1) In the case of married individuals filing a joint return, a personal exemption of \$18,320;

(2) in the case of all other individuals with a filing status of single, head of household or married filing separate, a personal exemption of \$9,160; and

(3) in addition to the amount allowed pursuant to paragraph (1) or (2), a personal exemption of \$2,320 for each dependent for which such individual taxpayer is entitled to a deduction for the taxable year for federal income tax purposes.

(b) In addition to the exemptions provided in subsection (a), any individual who has been honorably discharged from active service in any branch of the armed forces of the United States and who is certified by the United States department of veterans affairs or its successor to be in receipt of disability compensation at the 100% rate, if the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service, such individual shall be allowed an additional Kansas exemption of \$2,250 for tax year 2023 and all tax years thereafter.

Sec. 19. K.S.A. 2023 Supp. 79-3603 is hereby amended to read as follows: 79-3603. For the privilege of engaging in the business of selling tangible personal property at retail in this state or rendering or furnishing any of the services taxable under this act, there is hereby levied and there shall be collected and paid a tax at the rate of 6.5%. On and after January 1, 2023, 17% and on and after ~~January 1, 2025~~ July 1, 2024, 18% of the tax rate imposed pursuant to this section and the rate provided in K.S.A. 2023 Supp. 79-3603d, and amendments thereto, shall be levied for the state highway fund, the state highway fund purposes and those purposes specified in K.S.A. 68-416, and amendments thereto, and all revenue collected and received from such tax levy shall be deposited in the state highway fund.

Within a redevelopment district established pursuant to K.S.A. 74-8921, and amendments thereto, there is hereby levied and there shall be collected and paid an additional tax at the rate of 2% until the earlier of the date the bonds issued to finance or refinance the redevelopment project have been paid in full or the final scheduled maturity of the first series of bonds issued to finance any part of the project.

Such tax shall be imposed upon:

(a) The gross receipts received from the sale of tangible personal property at retail within this state;

(b) the gross receipts from intrastate, interstate or international telecommunications services and any ancillary services sourced to this state in accordance with K.S.A. 79-3673, and amendments thereto, except that telecommunications service does not include: (1) Any interstate or international 800 or 900 service; (2) any interstate or international private communications service as defined in K.S.A. 79-3673, and amendments thereto; (3) any value-added nonvoice data service; (4) any telecommunication service to a provider of telecommunication services which will be used to render telecommunications services, including carrier access services; or (5) any

service or transaction defined in this section among entities classified as members of an affiliated group as provided by section 1504 of the federal internal revenue code of 1986, as in effect on January 1, 2001;

(c) the gross receipts from the sale or furnishing of gas, water, electricity and heat, which sale is not otherwise exempt from taxation under the provisions of this act, and whether furnished by municipally or privately owned utilities, except that, on and after January 1, 2006, for sales of gas, electricity and heat delivered through mains, lines or pipes to residential premises for noncommercial use by the occupant of such premises, and for agricultural use and also, for such use, all sales of propane gas, the state rate shall be 0%; and for all sales of propane gas, LP gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant of residential premises, the state rate shall be 0%, but such tax shall not be levied and collected upon the gross receipts from: (1) The sale of a rural water district benefit unit; (2) a water system impact fee, system enhancement fee or similar fee collected by a water supplier as a condition for establishing service; or (3) connection or reconnection fees collected by a water supplier;

(d) the gross receipts from the sale of meals or drinks furnished at any private club, drinking establishment, catered event, restaurant, eating house, dining car, hotel, drugstore or other place where meals or drinks are regularly sold to the public;

(e) the gross receipts from the sale of admissions to any place providing amusement, entertainment or recreation services including admissions to state, county, district and local fairs, but such tax shall not be levied and collected upon the gross receipts received from sales of admissions to any cultural and historical event which occurs triennially;

(f) the gross receipts from the operation of any coin-operated device dispensing or providing tangible personal property, amusement or other services except laundry services, whether automatic or manually operated;

(g) the gross receipts from the service of renting of rooms by hotels, as defined by K.S.A. 36-501, and amendments thereto, or by accommodation brokers, as defined by K.S.A. 12-1692, and amendments thereto, but such tax shall not be levied and collected upon the gross receipts received from sales of such service to the federal government and any agency, officer or employee thereof in association with the performance of official government duties;

(h) the gross receipts from the service of renting or leasing of tangible personal property except such tax shall not apply to the renting or leasing of machinery, equipment or other personal property owned by a city and purchased from the proceeds of industrial revenue bonds issued prior to July 1, 1973, in accordance with the provisions of K.S.A. 12-1740 through 12-1749, and amendments thereto, and any city or lessee renting or leasing such machinery, equipment or other personal property purchased with the proceeds of such bonds who shall have paid a tax under the provisions of this section upon sales made prior to July 1, 1973, shall be entitled to a refund from the sales tax refund fund of all taxes paid thereon;

(i) the gross receipts from the rendering of dry cleaning, pressing, dyeing and laundry services except laundry services rendered through a coin-operated device whether automatic or manually operated;

(j) the gross receipts from the rendering of the services of washing and waxing and waxing of vehicles;

(k) the gross receipts from cable, community antennae and other subscriber radio and television services;

(l) (1) except as otherwise provided by paragraph (2), the gross receipts received from the sales of tangible personal property to all contractors, subcontractors or repairmen for use by them in erecting structures, or building on, or otherwise improving, altering, or repairing real or personal property.

(2) Any such contractor, subcontractor or repairman who maintains an inventory of such property both for sale at retail and for use by them for the purposes described by paragraph (1) shall be deemed a retailer with respect to purchases for and sales from such inventory, except that the gross receipts received from any such sale, other than a sale at retail, shall be equal to the total purchase price paid for such property and the tax imposed thereon shall be paid by the deemed retailer;

(m) the gross receipts received from fees and charges by public and private clubs, drinking establishments, organizations and businesses for participation in sports, games and other recreational activities, but such tax shall not be levied and collected upon the gross receipts received from: (1) Fees and charges by any political subdivision, by any organization exempt from property taxation pursuant to K.S.A. 79-201 *Ninth*, and amendments thereto, or by any youth recreation organization exclusively providing services to persons 18 years of age or younger which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for participation in sports, games and other recreational activities; and (2) entry fees and charges for participation in a special event or tournament sanctioned by a national sporting association to which spectators are charged an admission which is taxable pursuant to subsection (e);

(n) the gross receipts received from dues charged by public and private clubs, drinking establishments, organizations and businesses, payment of which entitles a member to the use of facilities for recreation or entertainment, but such tax shall not be levied and collected upon the gross receipts received from: (1) Dues charged by any organization exempt from property taxation pursuant to K.S.A. 79-201 *Eighth* and *Ninth*, and amendments thereto; and (2) sales of memberships in a nonprofit organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and whose purpose is to support the operation of a nonprofit zoo;

(o) the gross receipts received from the isolated or occasional sale of motor vehicles or trailers but not including: (1) The transfer of motor vehicles or trailers by a person to a corporation or limited liability company solely in exchange for stock securities or membership interest in such corporation or limited liability company; (2) the transfer of motor vehicles or trailers by one corporation or limited liability company to another when all of the assets of such corporation or limited liability company are transferred to such other corporation or limited liability company; or (3) the sale of motor vehicles or trailers which are subject to taxation pursuant to the provisions of K.S.A. 79-5101 et seq., and amendments thereto, by an immediate family member to another immediate family member. For the purposes of paragraph (3), immediate family member means lineal ascendants or descendants, and their spouses. Any amount of sales tax paid pursuant to the Kansas retailers sales tax act on the isolated or occasional sale of motor vehicles or trailers on and after July 1, 2004, which the base for computing the tax was the value pursuant to K.S.A. 79-5105(a), (b)(1) and (b)(2), and

amendments thereto, when such amount was higher than the amount of sales tax which would have been paid under the law as it existed on June 30, 2004, shall be refunded to the taxpayer pursuant to the procedure prescribed by this section. Such refund shall be in an amount equal to the difference between the amount of sales tax paid by the taxpayer and the amount of sales tax which would have been paid by the taxpayer under the law as it existed on June 30, 2004. Each claim for a sales tax refund shall be verified and submitted not later than six months from the effective date of this act to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of tax paid as provided by this act. All such refunds shall be paid from the sales tax refund fund, upon warrants of the director of accounts and reports pursuant to vouchers approved by the director of taxation or the director's designee. No refund for an amount less than \$10 shall be paid pursuant to this act. In determining the base for computing the tax on such isolated or occasional sale, the fair market value of any motor vehicle or trailer traded in by the purchaser to the seller may be deducted from the selling price;

(p) the gross receipts received for the service of installing or applying tangible personal property which when installed or applied is not being held for sale in the regular course of business, and whether or not such tangible personal property when installed or applied remains tangible personal property or becomes a part of real estate, except that no tax shall be imposed upon the service of installing or applying tangible personal property in connection with the original construction of a building or facility, the original construction, reconstruction, restoration, remodeling, renovation, repair or replacement of a residence or the construction, reconstruction, restoration, replacement or repair of a bridge or highway.

For the purposes of this subsection:

(1) "Original construction" means the first or initial construction of a new building or facility. The term "original construction" shall include the addition of an entire room or floor to any existing building or facility, the completion of any unfinished portion of any existing building or facility and the restoration, reconstruction or replacement of a building, facility or utility structure damaged or destroyed by fire, flood, tornado, lightning, explosion, windstorm, ice loading and attendant winds, terrorism or earthquake, but such term, except with regard to a residence, shall not include replacement, remodeling, restoration, renovation or reconstruction under any other circumstances;

(2) "building" means only those enclosures within which individuals customarily are employed, or which are customarily used to house machinery, equipment or other property, and including the land improvements immediately surrounding such building;

(3) "facility" means a mill, plant, refinery, oil or gas well, water well, feedlot or any conveyance, transmission or distribution line of any cooperative, nonprofit, membership corporation organized under or subject to the provisions of K.S.A. 17-4601 et seq., and amendments thereto, or municipal or quasi-municipal corporation, including the land improvements immediately surrounding such facility;

(4) "residence" means only those enclosures within which individuals customarily live;

(5) "utility structure" means transmission and distribution lines owned by an independent transmission company or cooperative, the Kansas electric transmission

authority or natural gas or electric public utility; and

(6) "windstorm" means straight line winds of at least 80 miles per hour as determined by a recognized meteorological reporting agency or organization;

(q) the gross receipts received for the service of repairing, servicing, altering or maintaining tangible personal property which when such services are rendered is not being held for sale in the regular course of business, and whether or not any tangible personal property is transferred in connection therewith. The tax imposed by this subsection shall be applicable to the services of repairing, servicing, altering or maintaining an item of tangible personal property which has been and is fastened to, connected with or built into real property;

(r) the gross receipts from fees or charges made under service or maintenance agreement contracts for services, charges for the providing of which are taxable under the provisions of subsection (p) or (q);

(s) on and after January 1, 2005, the gross receipts received from the sale of prewritten computer software and the sale of the services of modifying, altering, updating or maintaining prewritten computer software, whether the prewritten computer software is installed or delivered electronically by tangible storage media physically transferred to the purchaser or by load and leave;

(t) the gross receipts received for telephone answering services;

(u) the gross receipts received from the sale of prepaid calling service and prepaid wireless calling service as defined in K.S.A. 79-3673, and amendments thereto;

(v) all sales of bingo cards, bingo faces and instant bingo tickets by licensees under K.S.A. 75-5171 et seq., and amendments thereto, shall be exempt from taxes imposed pursuant to this section;

(w) all sales of charitable raffle tickets in accordance with K.S.A. 75-5171 et seq., and amendments thereto, shall be exempt from taxes imposed pursuant to this section; and

(x) commencing on January 1, 2023, and thereafter, the state rate on the gross receipts from the sale of food and food ingredients shall be as set forth in K.S.A. 2023 Supp. 79-3603d, and amendments thereto.

Sec. 20. K.S.A. 2023 Supp. 79-3603d is hereby amended to read as follows: 79-3603d. (a) There is hereby levied and there shall be collected and paid a tax upon the gross receipts from the sale of food and food ingredients. The rate of tax shall be as follows:

(1) Commencing on January 1, 2023, at the rate of 4%;

(2) commencing on January 1, 2024, at the rate of 2%; and

(3) commencing on ~~January 1, 2025~~ July 1, 2024, and thereafter, at the rate of 0%.

(b) The provisions of this section shall not apply to prepared food unless sold without eating utensils provided by the seller and described below:

(1) Food sold by a seller whose proper primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries);

(2) (A) food sold in an unheated state by weight or volume as a single item; or

(B) only meat or seafood sold in an unheated state by weight or volume as a single item;

(3) bakery items, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, danish, cakes, tortes, pies, tarts, muffins, bars, cookies and tortillas; or

(4) food sold that ordinarily requires additional cooking, as opposed to just

reheating, by the consumer prior to consumption.

(c) The provisions of this section shall be a part of and supplemental to the Kansas retailers' sales tax act.

Sec. 21. K.S.A. 2023 Supp. 79-3620 is hereby amended to read as follows: 79-3620. (a) All revenue collected or received by the director of taxation from the taxes imposed by this act shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury, less amounts withheld as provided in subsection (b) and amounts credited as provided in subsections (c), (d) and (e), to the credit of the state general fund.

(b) A refund fund, designated as "sales tax refund fund" not to exceed \$100,000 shall be set apart and maintained by the director from sales tax collections and estimated tax collections and held by the state treasurer for prompt payment of all sales tax refunds. Such fund shall be in such amount, within the limit set by this section, as the director shall determine is necessary to meet current refunding requirements under this act. In the event such fund as established by this section is, at any time, insufficient to provide for the payment of refunds due claimants thereof, the director shall certify the amount of additional funds required to the director of accounts and reports who shall promptly transfer the required amount from the state general fund to the sales tax refund fund, and notify the state treasurer, who shall make proper entry in the records.

(c) (1) On January 1, 2023, the state treasurer shall credit 17% of the revenue collected and received from the tax imposed by K.S.A. 79-3603, and amendments thereto, at the rates provided in K.S.A. 79-3603, and amendments thereto, and K.S.A. 2023 Supp. 79-3603d, and amendments thereto, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(2) On ~~January 1, 2025~~ July 1, 2024, and thereafter, the state treasurer shall credit 18% of the revenue collected and received from the tax imposed by K.S.A. 79-3603, and amendments thereto, at the rates provided in K.S.A. 79-3603, and amendments thereto, and K.S.A. 2023 Supp. 79-3603d, and amendments thereto, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(d) The state treasurer shall credit all revenue collected or received from the tax imposed by K.S.A. 79-3603, and amendments thereto, as certified by the director, from taxpayers doing business within that portion of a STAR bond project district occupied by a STAR bond project or taxpayers doing business with such entity financed by a STAR bond project as defined in K.S.A. 12-17,162, and amendments thereto, that was determined by the secretary of commerce to be of statewide as well as local importance or will create a major tourism area for the state or the project was designated as a STAR bond project as defined in K.S.A. 12-17,162, and amendments thereto, to the city bond finance fund, which fund is hereby created. The provisions of this subsection shall expire when the total of all amounts credited hereunder and under K.S.A. 79-3710(d), and amendments thereto, is sufficient to retire the special obligation bonds issued for the purpose of financing all or a portion of the costs of such STAR bond project.

(e) All revenue certified by the director of taxation as having been collected or received from the tax imposed by K.S.A. 79-3603(c), and amendments thereto, on the sale or furnishing of gas, water, electricity and heat for use or consumption within the

intermodal facility district described in this subsection, shall be credited by the state treasurer to the state highway fund. Such revenue may be transferred by the secretary of transportation to the rail service improvement fund pursuant to law. The provisions of this subsection shall take effect upon certification by the secretary of transportation that a notice to proceed has been received for the construction of the improvements within the intermodal facility district, but not later than December 31, 2010, and shall expire when the secretary of revenue determines that the total of all amounts credited hereunder and pursuant to K.S.A. 79-3710(e), and amendments thereto, is equal to \$53,300,000, but not later than December 31, 2045. Thereafter, all revenues shall be collected and distributed in accordance with applicable law. For all tax reporting periods during which the provisions of this subsection are in effect, none of the exemptions contained in K.S.A. 79-3601 et seq., and amendments thereto, shall apply to the sale or furnishing of any gas, water, electricity and heat for use or consumption within the intermodal facility district. As used in this subsection, "intermodal facility district" shall consist of an intermodal transportation area as defined by K.S.A. 12-1770a(oo), and amendments thereto, located in Johnson county within the polygonal-shaped area having Waverly Road as the eastern boundary, 191st Street as the southern boundary, Four Corners Road as the western boundary, and Highway 56 as the northern boundary, and the polygonal-shaped area having Poplar Road as the eastern boundary, 183rd Street as the southern boundary, Waverly Road as the western boundary, and the BNSF mainline track as the northern boundary, that includes capital investment in an amount exceeding \$150 million for the construction of an intermodal facility to handle the transfer, storage and distribution of freight through railway and trucking operations.

Sec. 22. K.S.A. 2023 Supp. 79-3703 is hereby amended to read as follows: 79-3703. (a) There is hereby levied and there shall be collected from every person in this state a tax or excise for the privilege of using, storing, or consuming within this state any article of tangible personal property. Such tax shall be levied and collected in an amount equal to the consideration paid by the taxpayer multiplied by the rate of 6.5%.

(b) Commencing on January 1, 2023, and thereafter, the state rate on the amount equal to the consideration paid by the taxpayer from the sale of food and food ingredients as provided in K.S.A. 79-3603, and amendments thereto, shall be as set forth in K.S.A. 2023 Supp. 79-3603d, and amendments thereto.

(c) On and after January 1, 2023, 17% and on and after ~~January 1, 2025~~ July 1, 2024, 18% of the tax rate imposed pursuant to this section and the rate provided in K.S.A. 2023 Supp. 79-3603d, and amendments thereto, shall be levied for the state highway fund, the state highway fund purposes and those purposes specified in K.S.A. 68-416, and amendments thereto, and all revenue collected and received from such tax levy shall be deposited in the state highway fund.

(d) Within a redevelopment district established pursuant to K.S.A. 74-8921, and amendments thereto, there is hereby levied and there shall be collected and paid an additional tax of 2% until the earlier of: (1) The date the bonds issued to finance or refinance the redevelopment project undertaken in the district have been paid in full; or (2) the final scheduled maturity of the first series of bonds issued to finance the redevelopment project.

(e) All property purchased or leased within or without this state and subsequently used, stored or consumed in this state shall be subject to the compensating tax if the same property or transaction would have been subject to the Kansas retailers' sales tax

had the transaction been wholly within this state.

Sec. 23. K.S.A. 2023 Supp. 79-3710 is hereby amended to read as follows: 79-3710. (a) All revenue collected or received by the director under the provisions of this act shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury, less amounts set apart as provided in subsection (b) and amounts credited as provided in subsection (c), (d) and (e), to the credit of the state general fund.

(b) A revolving fund, designated as "compensating tax refund fund" not to exceed \$10,000 shall be set apart and maintained by the director from compensating tax collections and estimated tax collections and held by the state treasurer for prompt payment of all compensating tax refunds. Such fund shall be in such amount, within the limit set by this section, as the director shall determine is necessary to meet current refunding requirements under this act.

(c) (1) On January 1, 2023, the state treasurer shall credit 17% of the revenue collected and received from the tax imposed by K.S.A. 79-3703, and amendments thereto, at the rates provided in K.S.A. 79-3703, and amendments thereto, and K.S.A. 2023 Supp. 79-3603d, and amendments thereto, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(2) On ~~January 1, 2025~~ July 1, 2024, and thereafter, the state treasurer shall credit 18% of the revenue collected and received from the tax imposed by K.S.A. 79-3703, and amendments thereto, at the rates provided in K.S.A. 79-3703, and amendments thereto, and K.S.A. 2023 Supp. 79-3603d, and amendments thereto, and deposited as provided by subsection (a), exclusive of amounts credited pursuant to subsection (d), in the state highway fund.

(d) The state treasurer shall credit all revenue collected or received from the tax imposed by K.S.A. 79-3703, and amendments thereto, as certified by the director, from taxpayers doing business within that portion of a redevelopment district occupied by a redevelopment project that was determined by the secretary of commerce to be of statewide as well as local importance or will create a major tourism area for the state as defined in K.S.A. 12-1770a, and amendments thereto, to the city bond finance fund created by K.S.A. 79-3620(d), and amendments thereto. The provisions of this subsection shall expire when the total of all amounts credited hereunder and under K.S.A. 79-3620(d), and amendments thereto, is sufficient to retire the special obligation bonds issued for the purpose of financing all or a portion of the costs of such redevelopment project.

This subsection shall not apply to a project designated as a special bond project as defined in K.S.A. 12-1770a(z), and amendments thereto.

(e) All revenue certified by the director of taxation as having been collected or received from the tax imposed by K.S.A. 79-3603(c), and amendments thereto, on the sale or furnishing of gas, water, electricity and heat for use or consumption within the intermodal facility district described in this subsection, shall be credited by the state treasurer to the state highway fund. Such revenue may be transferred by the secretary of transportation to the rail service improvement fund pursuant to law. The provisions of this subsection shall take effect upon certification by the secretary of transportation that a notice to proceed has been received for the construction of the improvements within

the intermodal facility district, but not later than December 31, 2010, and shall expire when the secretary of revenue determines that the total of all amounts credited hereunder and pursuant to K.S.A. 79-3620(e), and amendments thereto, is equal to \$53,300,000, but not later than December 31, 2045. Thereafter, all revenues shall be collected and distributed in accordance with applicable law. For all tax reporting periods during which the provisions of this subsection are in effect, none of the exemptions contained in K.S.A. 79-3601 et seq., and amendments thereto, shall apply to the sale or furnishing of any gas, water, electricity and heat for use or consumption within the intermodal facility district. As used in this subsection, "intermodal facility district" shall consist of an intermodal transportation area as defined by K.S.A. 12-1770a(oo), and amendments thereto, located in Johnson county within the polygonal-shaped area having Waverly Road as the eastern boundary, 191st Street as the southern boundary, Four Corners Road as the western boundary, and Highway 56 as the northern boundary, and the polygonal-shaped area having Poplar Road as the eastern boundary, 183rd Street as the southern boundary, Waverly Road as the western boundary, and the BNSF mainline track as the northern boundary, that includes capital investment in an amount exceeding \$150 million for the construction of an intermodal facility to handle the transfer, storage and distribution of freight through railway and trucking operations.

Sec. 24. K.S.A. 2023 Supp. 79-3603, 79-3603d, 79-3620, 79-3703 and 79-3710 are hereby repealed.

Sec. 25. On and after July 1, 2024, K.S.A. 19-2694, 65-163j, 65-3306, 65-3327, 75-2556, 79-1107, 79-1108, 79-1479, 79-2960, 79-2961, 79-2962, 79-2965, 79-2966 and 79-2967 and K.S.A. 2023 Supp. 72-5142, 74-8768, 79-201x, 79-2959, 79-2964, 79-2988, 79-32,110, 79-32,117, 79-32,119 and 79-32,121 are hereby repealed.";

Also on page 2, in line 22, by striking "statute book" and inserting "Kansas register";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, by striking "sales"; also in line 1, by striking all after "to"; by striking all in line 2; in line 3, by striking all before the period and inserting "income tax; modifying tax rates for individuals; eliminating the income limit to qualify for a subtraction modification for social security income; increasing the Kansas standard deduction and the Kansas personal exemption; relating to privilege tax; decreasing the normal tax rate; relating to property tax; increasing the extent of exemption for residential property from the statewide school levy; decreasing the rate of ad valorem tax imposed by a school district; abolishing the local ad valorem tax reduction fund and the county and city revenue sharing fund and providing for certain transfers to the state school district finance fund; relating to sales and compensating use tax; reducing the state rate of tax on sales of food and food ingredients; modifying the percent credited to the state highway fund from revenue collected; amending K.S.A. 65-163j, 65-3306, 65-3327, 75-2556, 79-1107, 79-1108 and 79-1479 and K.S.A. 2023 Supp. 72-5142, 74-8768, 79-201x, 79-2988, 79-32,110, 79-32,117, 79-32,119, 79-32,121, 79-3603, 79-3603d, 79-3620, 79-3703 and 79-3710 and repealing the existing sections; also repealing K.S.A. 19-2694, 79-2960, 79-2961, 79-2962, 79-2965, 79-2966 and 79-2967 and K.S.A. 2023 Supp. 79-2959 and 79-2964";

And your committee on conference recommends the adoption of this report.

CARYN TYSON

VIRGIL PECK

Conferees on part of Senate

ADAM SMITH
BRIAN BERGKAMP
TOM SAWYER

Conferees on part of House

Senator Tyson moved the Senate adopt the Conference Committee Report on **S Sub HB 2036**.

On roll call, the vote was: Yeas 24; Nays 9; Present and Passing 2; Absent or Not Voting 5.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Dietrich, Erickson, Fagg, Gossage, Kerschen, Kloos, Longbine, Masterson, Peck, Petersen, Pittman, Pyle, Shallenburger, Steffen, Straub, Thompson, Tyson, Warren, Wilborn.

Nays: Corson, Francisco, Holland, Holscher, Olson, Pettey, Reddi, Sykes, Ware.

Present and Passing: Faust-Goudeau, Haley.

Absent or Not Voting: Claeys, Doll, McGinn, O'Shea, Ryckman.

The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2096** submits the following report:

The House accedes to all Senate amendments to the bill, and your committee on conference further agrees to amend the bill as printed with Senate Committee amendments, as follows:

On page 1, by striking all in lines 9 through 36; following line 36, by inserting:

"New Section 1. (a) This act shall be known and may be cited as the veterans' valor property tax relief act.

(b) There shall be allowed as a credit against the tax liability of a taxpayer imposed under the Kansas income tax act for tax year 2024, and all tax years thereafter, in an amount equal to 75% of the amount of property and ad valorem taxes actually and timely paid by a taxpayer who has been deemed to be totally disabled, permanently and totally disabled or unemployable pursuant to 38 C.F.R. § 3.340 if such taxes were paid upon real or personal property used for residential purposes of such taxpayer that is the taxpayer's principal place of residence for the tax year in which the tax credit is claimed.

(c) The amount of any such credit for any such taxpayer shall not exceed the amount of property and ad valorem taxes paid by such taxpayer as specified in this section. A taxpayer shall not take the credit pursuant to this section if such taxpayer has received a homestead property tax refund pursuant to K.S.A. 79-4501 et seq., and amendments thereto, or a credit pursuant to the selective assistance for effective senior relief pursuant to K.S.A. 79-32,263, and amendments thereto, for such property for such tax year.

(d) Subject to the provisions of this section, if the amount of such tax credit exceeds the taxpayer's income tax liability for the taxable year, the amount of such excess credit that exceeds such tax liability shall be refunded to the taxpayer.

(e) The secretary of revenue shall adopt rules and regulations regarding the filing of documents that support the amount of the credit claimed pursuant to this section.

(f) The provisions of this act shall be a part of and supplemental to the homestead property tax refund act, except that the income or appraised valuation limits set forth in

the homestead property tax refund act shall not apply to this section.

New Sec. 2. (a) The following described property, to the extent herein specified, shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas: For all taxable years commencing after December 31, 2024, all real property and personal property owned and operated by a business in the state of Kansas that is used by the business predominantly for child care center, health club or restaurant purposes and is located within a city where there is at least one facility owned or operated by a governmental entity that competes against the business or within five miles of a facility owned or operated by a governmental entity that competes against the business and such competing facility owned or operated by a governmental entity is exempt from property or ad valorem taxes levied under any laws of the state of Kansas. For businesses that first begin ownership, operation and use of real and personal property for a qualifying purpose after July 1, 2024, the exemption shall only be granted if such competing activity by the governmental entity begins after the business claiming the exemption began using the real and personal property for a qualifying purpose pursuant to this section.

(b) To be eligible for the tax exemption authorized by this section, the business owning and operating the described property herein shall be in compliance with state law, city ordinances and county resolutions and shall be current in the payment of state and local taxes.

(c) For purposes of this section:

(1) "Competes against the business" means offering the same or substantially the same goods or services to the public and receiving any payment for those goods or services at least $\frac{1}{2}$ the number of days per tax year as the business claiming the tax exemption and such facility owned or operated by a governmental entity is predominantly used as a facility for child care center, health club or restaurant purposes. "Competes against the business" does not include providing such goods or services without receiving payment for those goods or services or providing such goods or services predominantly to its own employees or students.

(2) "Facility owned or operated by a governmental entity" means any facility owned or operated by the state of Kansas or any county, city, township, school district, community college, municipal university, public university or any other taxing district or political subdivision of the state that is supported with tax funds. Any facility owned or operated by a governmental entity that is to be funded as a result of an election where voters of the governmental entity are asked to approve the imposition of a tax or other funding for the facility, its operations or the repayment of bonds related to such facility shall include in the description of the ballot proposition that such governmental facility may compete against businesses and cause private business to become exempt from ad valorem property tax.

(3) "Real property and personal property owned and operated by a business" means any real property and personal property where the owner of the property is a business enterprise that operates the business and collects the payment of a fee entitling the buyer to use the facility or sells goods or services to the buyer and such owner of the property and operator of the business enterprise are the same business entity, a parent or subsidiary of the same business entity or have any direct or indirect common ownership.

New Sec. 3. (a) The following described property, to the extent herein specified, is

hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

- (1) Any off-road vehicle that is not operated upon any highway;
- (2) any motorized bicycle, electric-assisted bicycle, electric-assisted scooter, electric personal assistive mobility device and motorized wheelchair as such terms are defined in K.S.A. 8-126, and amendments thereto;
- (3) any trailer having a gross weight of 15,000 pounds or less that is used exclusively for personal use and not for the production of income; and
- (4) any marine equipment.
 - (b) For purposes of this section:
 - (1) "Marine equipment" means any watercraft trailer designed to launch, retrieve, transport and store watercraft and any watercraft motor designed to operate watercraft on the water;
 - (2) "off-road motorcycle" means any motorcycle as defined in K.S.A. 8-126, and amendments thereto, that has been manufactured for off-road use only and is used exclusively off roads and highways; and
 - (3) "off-road vehicle" means:
 - (A) Any all-terrain vehicle, recreational off-highway vehicle and golf cart as such terms are defined in K.S.A. 8-126, and amendments thereto; and
 - (B) any off-road motorcycle and snowmobile.
 - (c) The provisions of this section shall apply to all taxable years commencing after December 31, 2024.

Sec. 4. K.S.A. 79-213 is hereby amended to read as follows: 79-213. (a) Any property owner requesting an exemption from the payment of ad valorem property taxes assessed, or to be assessed, against their property shall be required to file an initial request for exemption, on forms approved by the state board of tax appeals and provided by the county appraiser.

(b) The initial exemption request shall identify the property for which the exemption is requested and state, in detail, the legal and factual basis for the exemption claimed.

(c) The request for exemption shall be filed with the county appraiser of the county where such property is principally located.

(d) After a review of the exemption request, and after a preliminary examination of the facts as alleged, the county appraiser shall recommend that the exemption request either be granted or denied, and, if necessary, that a hearing be held. If a denial is recommended, a statement of the controlling facts and law relied upon shall be included on the form.

(e) The county appraiser, after making such written recommendation, shall file the request for exemption and the recommendations of the county appraiser with the state board of tax appeals. With regard to a request for exemption from property tax pursuant to the provisions of K.S.A. 79-201g and 82a-409, and amendments thereto, not filed with the board of tax appeals by the county appraiser on or before the effective date of this act, if the county appraiser recommends the exemption request be granted, the exemption shall be provided in the amount recommended by the county appraiser and the county appraiser shall not file the request for exemption and recommendations of the county appraiser with the state board of tax appeals. The county clerk or county assessor shall annually make such adjustment in the taxes levied against the real

property as the owner may be entitled to receive under the provisions of K.S.A. 79-201g, and amendments thereto, as recommended by the county appraiser, beginning with the first period, following the date of issue of the certificate of completion on which taxes are regularly levied, and during the years which the landowner is entitled to such adjustment.

(f) Upon receipt of the request for exemption, the board shall docket the same and notify the applicant and the county appraiser of such fact.

(g) After examination of the request for exemption and the county appraiser's recommendation related thereto, the board may fix a time and place for hearing, and shall notify the applicant and the county appraiser of the time and place so fixed. A request for exemption pursuant to: (1) Section 13 of article 11 of the constitution of the state of Kansas; or (2) K.S.A. 79-201a *Second*, and amendments thereto, for property constructed or purchased, in whole or in part, with the proceeds of revenue bonds under the authority of K.S.A. 12-1740 through 12-1749, and amendments thereto, prepared in accordance with instructions and assistance which shall be provided by the department of commerce, shall be deemed approved unless scheduled for hearing within 30 days after the date of receipt of all required information and data relating to the request for exemption, and such hearing shall be conducted within 90 days after such date. Such time periods shall be determined without regard to any extension or continuance allowed to either party to such request. In any case where a party to such request for exemption requests a hearing thereon, the same shall be granted. Hearings shall be conducted in accordance with the provisions of the Kansas administrative procedure act. In all instances where the board sets a request for exemption for hearing, the county shall be represented by its county attorney or county counselor.

(h) Except as otherwise provided by subsection (g), in the event of a hearing, the same shall be originally set not later than 90 days after the filing of the request for exemption with the board.

(i) During the pendency of a request for exemption, no person, firm, unincorporated association, company or corporation charged with real estate or personal property taxes pursuant to K.S.A. 79-2004 and 79-2004a, and amendments thereto, on the tax books in the hands of the county treasurer shall be required to pay the tax from the date the request is filed with the county appraiser until the expiration of 30 days after the board issued its order thereon and the same becomes a final order. In the event that taxes have been assessed against the subject property, no interest shall accrue on any unpaid tax for the year or years in question nor shall the unpaid tax be considered delinquent from the date the request is filed with the county appraiser until the expiration of 30 days after the board issued its order thereon. In the event the board determines an application for exemption is without merit and filed in bad faith to delay the due date of the tax, the tax shall be considered delinquent as of the date the tax would have been due pursuant to K.S.A. 79-2004 and 79-2004a, and amendments thereto, and interest shall accrue as prescribed therein.

(j) In the event the board grants the initial request for exemption, the same shall be effective beginning with the date of first exempt use except that, with respect to property the construction of which commenced not to exceed 24 months prior to the date of first exempt use, the same shall be effective beginning with the date of commencement of construction.

(k) In conjunction with its authority to grant exemptions, the board shall have the

authority to abate all unpaid taxes that have accrued from and since the effective date of the exemption. In the event that taxes have been paid during the period where the subject property has been determined to be exempt, the board shall have the authority to order a refund of taxes for the year immediately preceding the year in which the exemption application is filed in accordance with subsection (a).

(l) The provisions of this section shall not apply to: (1) Farm machinery and equipment exempted from ad valorem taxation by K.S.A. 79-201j, and amendments thereto; (2) personal property exempted from ad valorem taxation by K.S.A. 79-215, and amendments thereto; (3) wearing apparel, household goods and personal effects exempted from ad valorem taxation by K.S.A. 79-201c, and amendments thereto; (4) livestock; (5) all property exempted from ad valorem taxation by K.S.A. 79-201d, and amendments thereto; (6) merchants' and manufacturers' inventories exempted from ad valorem taxation by K.S.A. 79-201m, and amendments thereto; (7) grain exempted from ad valorem taxation by K.S.A. 79-201n, and amendments thereto; (8) property exempted from ad valorem taxation by K.S.A. 79-201a *Seventeenth*, and amendments thereto, including all property previously acquired by the secretary of transportation or a predecessor in interest, which is used in the administration, construction, maintenance or operation of the state system of highways. The secretary of transportation shall at the time of acquisition of property notify the county appraiser in the county in which the property is located that the acquisition occurred and provide a legal description of the property acquired; (9) property exempted from ad valorem taxation by K.S.A. 79-201a *Ninth*, and amendments thereto, including all property previously acquired by the Kansas turnpike authority which is used in the administration, construction, maintenance or operation of the Kansas turnpike. The Kansas turnpike authority shall at the time of acquisition of property notify the county appraiser in the county in which the property is located that the acquisition occurred and provide a legal description of the property acquired; (10) aquaculture machinery and equipment exempted from ad valorem taxation by K.S.A. 79-201j, and amendments thereto. As used in this section, "aquaculture" has the same meaning ascribed thereto by K.S.A. 47-1901, and amendments thereto; (11) Christmas tree machinery and equipment exempted from ad valorem taxation by K.S.A. 79-201j, and amendments thereto; (12) property used exclusively by the state or any municipality or political subdivision of the state for right-of-way purposes. The state agency or the governing body of the municipality or political subdivision shall at the time of acquisition of property for right-of-way purposes notify the county appraiser in the county in which the property is located that the acquisition occurred and provide a legal description of the property acquired; (13) machinery, equipment, materials and supplies exempted from ad valorem taxation by K.S.A. 79-201w, and amendments thereto; (14) vehicles owned by the state or by any political or taxing subdivision thereof and used exclusively for governmental purposes; (15) property used for residential purposes which is exempted pursuant to K.S.A. 79-201x, and amendments thereto, from the property tax levied pursuant to K.S.A. 72-5142, and amendments thereto; (16) from and after July 1, 1998, vehicles which are owned by an organization having as one of its purposes the assistance by the provision of transit services to the elderly and to disabled persons and which are exempted pursuant to K.S.A. 79-201 *Ninth*, and amendments thereto; (17) from and after July 1, 1998, motor vehicles exempted from taxation by K.S.A. 79-5107(e), and amendments thereto; (18) commercial and industrial machinery and equipment exempted from

property or ad valorem taxation by K.S.A. 79-223, and amendments thereto; (19) telecommunications machinery and equipment and railroad machinery and equipment exempted from property or ad valorem taxation by K.S.A. 79-224, and amendments thereto; (20) property exempted from property or ad valorem taxation by K.S.A. 79-234, and amendments thereto; (21) recreational vehicles exempted from property or ad valorem taxation by K.S.A. 79-5121(e), and amendments thereto; (22) property acquired by a land bank exempt from property or ad valorem taxation pursuant to K.S.A. 12-5909 or K.S.A. 19-26,111, and amendments thereto; ~~and~~ (23) property belonging exclusively to the United States and exempted from ad valorem taxation by K.S.A. 79-201a *First*, and amendments thereto, except that the provisions of this subsection (1)(23) shall not apply to any such property that the congress of the United States has expressly declared to be subject to state and local taxation; (24) watercraft exempted from property or ad valorem taxation by K.S.A. 79-5501, and amendments thereto; and (25) property exempted from property or ad valorem taxation by section 3, and amendments thereto.

(m) The provisions of this section shall apply to property exempt pursuant to the provisions of section 13 of article 11 of the constitution of the state of Kansas.

(n) The provisions of subsection (k) as amended by this act shall be applicable to all exemption applications filed in accordance with subsection (a) after December 31, 2001.

(o) No exemption authorized by K.S.A. 79-227, and amendments thereto, of property from the payment of ad valorem property taxes assessed shall be granted unless the requesting property owner files an initial request for exemption pursuant to this section within two years of the date in which construction of a new qualifying pipeline property began. The provisions of this subsection shall be applicable to all requests for exemptions filed in accordance with subsection (a) after June 30, 2017.

Sec. 5. K.S.A. 79-503a is hereby amended to read as follows: 79-503a. "Fair market value" means the amount in terms of money that a well informed buyer is justified in paying and a well informed seller is justified in accepting for property in an open and competitive market, assuming that the parties are acting without undue compulsion. In the determination of fair market value of any real property which is subject to any special assessment, such value shall not be determined by adding the present value of the special assessment to the sales price. For the purposes of this definition it will be assumed that consummation of a sale occurs as of January 1.

Sales in and of themselves shall not be the sole criteria of fair market value but shall be used in connection with cost, income and other factors including but not by way of exclusion:

- (a) The proper classification of lands and improvements;
- (b) the size thereof;
- (c) the effect of location on value;
- (d) depreciation, including physical deterioration or functional, economic or social obsolescence;
- (e) cost of reproduction of improvements;
- (f) productivity taking into account all restrictions imposed by the state or federal government and local governing bodies, including, but not limited to, restrictions on property rented or leased to low income individuals and families as authorized by section 42 of the federal internal revenue code of 1986, as amended;

(g) earning capacity as indicated by lease price, by capitalization of net income or by absorption or sell-out period;

(h) rental or reasonable rental values or rental values restricted by the state or federal government or local governing bodies, including, but not limited to, restrictions on property rented or leased to low income individuals and families, as authorized by section 42 of the federal internal revenue code of 1986, as amended;

(i) sale value on open market with due allowance to abnormal inflationary factors influencing such values;

(j) restrictions or requirements imposed upon the use of real estate by the state or federal government or local governing bodies, including zoning and planning boards or commissions, and including, but not limited to, restrictions or requirements imposed upon the use of real estate rented or leased to low income individuals and families, as authorized by section 42 of the federal internal revenue code of 1986, as amended; and

(k) comparison with values of other property of known or recognized value. The assessment-sales ratio study shall not be used as an appraisal for appraisal purposes.

The appraisal process utilized in the valuation of all real and tangible personal property for ad valorem tax purposes shall conform to generally accepted appraisal procedures and standards which are consistent with the definition of fair market value unless otherwise specified by law.

The sale price or value at which a property sells or transfers ownership in a federal internal revenue code section 1031 exchange, a build-to-suit transaction or any sale-leaseback arrangement shall not be considered an indicator of fair market value nor as a factor in arriving at fair market value. Federal internal revenue code section 1031 exchange, build-to-suit and sale-leaseback arrangement transactions shall not be used as comparable sales for valuation purposes nor as valid sales for purposes of sales ratio studies conducted pursuant to K.S.A. 79-1485 et seq., and amendments thereto.

Sec. 6. K.S.A. 2023 Supp. 79-1460 is hereby amended to read as follows: 79-1460.

(a) The county appraiser shall notify each taxpayer in the county annually on or before March 1 for real property and May 1 for personal property, by mail directed to the taxpayer's last known address, of the classification and appraised valuation of the taxpayer's property, except that, the valuation for all real property shall not be increased unless the record of the latest physical inspection was reviewed by the county or district appraiser, and documentation exists to support such increase in valuation in compliance with the directives and specifications of the director of property valuation, and such record and documentation is available to the affected taxpayer. Alternatively, the county appraiser may transmit the classification and appraised valuation to the taxpayer by electronic means if such taxpayer consented to service by electronic means.

(b) The valuation for all real property also shall not be increased solely as the result of normal repair, replacement or maintenance of existing structures, equipment or improvements on the property. For the next two taxable years following the taxable year that the valuation for commercial real property has been reduced due to a final determination made pursuant to the valuation appeals process, the county appraiser shall review the computer-assisted mass-appraisal of the property and if, the valuation in either of those two years exceeds the value of the previous year by more than 5%, excluding new construction, change in use or change in classification, the county appraiser shall either:

(1) Adjust the valuation of the property based on the information provided in the

previous appeal; or

(2) order an independent fee simple appraisal of the property to be performed by a Kansas certified real property appraiser.

(c) When the valuation for real property has been reduced due to a final determination made pursuant to the valuation appeals process for the prior year, and the county appraiser has already certified the appraisal rolls for the current year to the county clerk pursuant to K.S.A. 79-1466, and amendments thereto, the county appraiser may amend the appraisal rolls and certify the changes to the county clerk to implement the provisions of this subsection and reduce the valuation of the real property to the prior year's final determination, except that such changes shall not be made after October 31 of the current year.

(d) (1) The notice provided under subsection (a) shall specify:

(A) Separately for the previous tax year and the current tax year, the appraised and assessed values for each property class identified on the parcel;

(B) the uniform parcel identification number prescribed by the director of property valuation; ~~and~~

(C) a statement of the taxpayer's right to appeal, the procedure to be followed in making such appeal and the availability without charge of the guide devised pursuant to subsection (g); and

(D) a valuation history of the parcel that includes, at a minimum, a statement or display of the total appraised values of the parcel for the current tax year and the previous four tax years.

(2) Such notice may, and if the board of county commissioners so require, shall provide the parcel identification number, address and the sale date and amount of any or all sales utilized in the determination of appraised value of residential real property.

(e) In any year in which no change in appraised valuation of any real property from its appraised valuation in the next preceding year is determined, an alternative form of notification which has been approved by the director of property valuation may be utilized by a county.

(f) Failure to timely mail or receive such notice shall in no way invalidate the classification or appraised valuation as changed. The secretary of revenue shall adopt rules and regulations necessary to implement the provisions of this section.

(g) There shall be provided to each taxpayer, upon request, a guide to the property tax appeals process. The director of the division of property valuation shall devise and publish such guide and shall provide sufficient copies thereof to all county appraisers. Such guide shall include, but not be limited to:

(1) A restatement of the law which pertains to the process and practice of property appraisal methodology, including the contents of K.S.A. 79-503a and 79-1460, and amendments thereto;

(2) the procedures of the appeals process, including the order and burden of proof of each party and time frames required by law; and

(3) such other information deemed necessary to educate and enable a taxpayer to properly and competently pursue an appraisal appeal.

(h) As used in this section:

(1) "New construction" means the construction of any new structure or improvements or the remodeling or renovation of any existing structures or improvements on real property.

(2) "Normal repair, replacement or maintenance" does not include new construction.

(3) "Taxpayer" means the person in ownership of the property as indicated on the records of the office of register of deeds or county clerk and includes the lessee of such property if the lease agreement has been recorded or filed in the office of the register of deeds and the real property or improvement thereon is subject of a lease agreement.

Sec. 7. K.S.A. 2023 Supp. 79-2005 is hereby amended to read as follows: 79-2005. (a) Any taxpayer, before protesting the payment of such taxpayer's taxes, shall be required, either at the time of paying such taxes, or, if the whole or part of the taxes are paid prior to December 20, no later than December 20, or, with respect to taxes paid in whole or in part in an amount equal to at least $\frac{1}{2}$ of such taxes on or before December 20 by an escrow or tax service agent, no later than January 31 of the next year, to file a written statement with the county treasurer, on forms approved by the state board of tax appeals and provided by the county treasurer, clearly stating the grounds on which the whole or any part of such taxes are protested and citing any law, statute or facts on which such taxpayer relies in protesting the whole or any part of such taxes. When the grounds of such protest is an assessment of taxes made pursuant to K.S.A. 79-332a and 79-1427a, and amendments thereto, the county treasurer may not distribute the taxes paid under protest until such time as the appeal is final. When the grounds of such protest is that the valuation or assessment of the property upon which the taxes are levied is illegal or void, the county treasurer shall forward a copy of the written statement of protest to the county appraiser who shall within 15 days of the receipt thereof, schedule an informal meeting with the taxpayer or such taxpayer's agent or attorney with reference to the property in question. At the informal meeting, it shall be the duty of the county appraiser or the county appraiser's designee to initiate production of evidence to substantiate the valuation of such property, including a summary of the reasons that the valuation of the property has been increased over the preceding year, any assumptions used by the county appraiser to determine the value of the property and a description of the individual property characteristics, property specific valuation records and conclusions. The taxpayer shall be provided with the opportunity to review the data sheets applicable to the valuation approach utilized for the subject property. The county appraiser shall take into account any evidence provided by the taxpayer which relates to the amount of deferred maintenance and depreciation of the property. The county appraiser shall review the appraisal of the taxpayer's property with the taxpayer or such taxpayer's agent or attorney and may change the valuation of the taxpayer's property, if in the county appraiser's opinion a change in the valuation of the taxpayer's property is required to assure that the taxpayer's property is valued according to law, and shall, within 15 business days thereof, notify the taxpayer in the event the valuation of the taxpayer's property is changed, in writing of the results of the meeting. The county appraiser shall not increase the appraised valuation of the property as a result of the informal meeting. In the event the valuation of the taxpayer's property is changed and such change requires a refund of taxes and interest thereon, the county treasurer shall process the refund in the manner provided by subsection (l).

(b) No protest appealing the valuation or assessment of property shall be filed pertaining to any year's valuation or assessment when an appeal of such valuation or assessment was commenced pursuant to K.S.A. 79-1448, and amendments thereto, nor shall the second half payment of taxes be protested when the first half payment of taxes

has been protested. Notwithstanding the foregoing, this provision shall not prevent any subsequent owner from protesting taxes levied for the year in which such property was acquired, nor shall it prevent any taxpayer from protesting taxes when:

(1) The valuation or assessment of such taxpayer's property has been changed pursuant to an order of the director of property valuation;

(2) the taxpayer withdrew such taxpayer's appeal commenced pursuant to K.S.A. 79-1448, and amendments thereto; or

(3) the taxpayer wishes to present new evidence relating to the valuation or assessment of such property.

(c) A protest shall not be necessary to protect the right to a refund of taxes in the event a refund is required because the final resolution of an appeal commenced pursuant to K.S.A. 79-1448, and amendments thereto, occurs after the final date prescribed for the protest of taxes.

(d) If the grounds of such protest shall be that the valuation or assessment of the property upon which the taxes so protested are levied is illegal or void, such statement shall further state the exact amount of valuation or assessment which the taxpayer admits to be valid and the exact portion of such taxes which is being protested.

(e) If the grounds of such protest shall be that any tax levy, or any part thereof, is illegal, such statement shall further state the exact portion of such tax which is being protested.

(f) Upon the filing of a written statement of protest, the grounds of which shall be that any tax levied, or any part thereof, is illegal, the county treasurer shall mail a copy of such written statement of protest to the state board of tax appeals and the governing body of the taxing district making the levy being protested.

(g) Within 30 days after notification of the results of the informal meeting with the county appraiser pursuant to subsection (a), the protesting taxpayer may, if aggrieved by the results of the informal meeting with the county appraiser, appeal such results to the state board of tax appeals.

(h) After examination of the copy of the written statement of protest and a copy of the written notification of the results of the informal meeting with the county appraiser in cases where the grounds of such protest is that the valuation or assessment of the property upon which the taxes are levied is illegal or void, the board shall conduct a hearing in accordance with the provisions of the Kansas administrative procedure act, unless waived by the interested parties in writing. If the grounds of such protest is that the valuation or assessment of the property is illegal or void the board shall notify the county appraiser thereof.

(i) In the event of a hearing, the same shall be originally set not later than 90 days after the filing of the copy of the written statement of protest and a copy, when applicable, of the written notification of the results of the informal meeting with the county appraiser with the board. With regard to any matter properly submitted to the board relating to the determination of valuation of residential property or real property used for commercial and industrial purposes for taxation purposes, it shall be the duty of the county appraiser to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination except that no such duty shall accrue to the county or district appraiser with regard to leased commercial and industrial property unless the property owner has furnished to the county or district appraiser a complete income and expense statement for the

property for the three years next preceding the year of appeal. No presumption shall exist in favor of the county appraiser with respect to the validity and correctness of such determination. In all instances where the board sets a request for hearing and requires the representation of the county by its attorney or counselor at such hearing, the county shall be represented by its county attorney or counselor. The board shall take into account any evidence provided by the taxpayer which relates to the amount of deferred maintenance and depreciation for the property. In any appeal from the reclassification of property that was classified as land devoted to agricultural use for the preceding year, the taxpayer's classification of the property as land devoted to agricultural use shall be presumed to be valid and correct if the taxpayer provides an executed lease agreement or other documentation demonstrating a commitment to use the property for agricultural use, if no other actual use is evident. With regard to any matter properly submitted to the board relating to the determination of valuation of property for taxation purposes, the board shall not increase the appraised valuation of the property to an amount greater than the appraised value reflected in the notification of the results of the informal meeting with the county appraiser from which the taxpayer appealed.

(j) When a determination is made as to the merits of the tax protest, the board shall render and serve its order thereon. The county treasurer shall notify all affected taxing districts of the amount by which tax revenues will be reduced as a result of a refund.

(k) If a protesting taxpayer fails to file a copy of the written statement of protest and a copy, when applicable, of the written notification of the results of the informal meeting with the county appraiser with the board within the time limit prescribed, such protest shall become null and void and of no effect whatsoever.

(l) (1) In the event the board orders that a refund be made pursuant to this section or the provisions of K.S.A. 79-1609, and amendments thereto, or a court of competent jurisdiction orders that a refund be made, and no appeal is taken from such order, or in the event a change in valuation which results in a refund pursuant to subsection (a), the county treasurer shall, as soon thereafter as reasonably practicable, refund to the taxpayer such protested taxes and, with respect to protests or appeals commenced after the effective date of this act, interest computed at the rate prescribed by K.S.A. 79-2968, and amendments thereto, minus two percentage points, per annum from the date of payment of such taxes from tax moneys collected but not distributed. Upon making such refund, the county treasurer shall charge the fund or funds having received such protested taxes, except that, with respect to that portion of any such refund attributable to interest the county treasurer shall charge the county general fund. In the event that the state board of tax appeals or a court of competent jurisdiction finds that any time delay in making its decision is unreasonable and is attributable to the taxpayer, it may order that no interest or only a portion thereof be added to such refund of taxes.

(2) No interest shall be allowed pursuant to paragraph (1) in any case where the tax paid under protest was inclusive of delinquent taxes.

(m) Whenever, by reason of the refund of taxes previously received or the reduction of taxes levied but not received as a result of decreases in assessed valuation, it will be impossible to pay for imperative functions for the current budget year, the governing body of the taxing district affected may issue no-fund warrants in the amount necessary. Such warrants shall conform to the requirements prescribed by K.S.A. 79-2940, and amendments thereto, except they shall not bear the notation required by such section and may be issued without the approval of the state board of tax appeals. The

governing body of such taxing district shall make a tax levy at the time fixed for the certification of tax levies to the county clerk next following the issuance of such warrants sufficient to pay such warrants and the interest thereon. All such tax levies shall be in addition to all other levies authorized by law.

(n) Whenever a taxpayer appeals to the board of tax appeals pursuant to the provisions of K.S.A. 79-1609, and amendments thereto, or pays taxes under protest related to one property whereby the assessed valuation of such property exceeds 5% of the total county assessed valuation of all property located within such county and the taxpayer receives a refund of such taxes paid under protest or a refund made pursuant to the provisions of K.S.A. 79-1609, and amendments thereto, the county treasurer or the governing body of any taxing subdivision within a county may request the pooled money investment board to make a loan to such county or taxing subdivision as provided in this section. The pooled money investment board is authorized and directed to loan to such county or taxing subdivision sufficient funds to enable the county or taxing subdivision to refund such taxes to the taxpayer. The pooled money investment board is authorized and directed to use any moneys in the operating accounts, investment accounts or other investments of the state of Kansas to provide the funds for such loan. Each loan shall bear interest at a rate equal to the net earnings rate of the pooled money investment portfolio at the time of the making of such loan. The total aggregate amount of loans under this program shall not exceed \$50,000,000 of unencumbered funds pursuant to article 42 of chapter 75 of the Kansas Statutes Annotated, and amendments thereto. Such loan shall not be deemed to be an indebtedness or debt of the state of Kansas within the meaning of section 6 of article 11 of the constitution of the state of Kansas. Upon certification to the pooled money investment board by the county treasurer or governing body of the amount of each loan authorized pursuant to this subsection, the pooled money investment board shall transfer each such amount certified by the county treasurer or governing body from the state bank account or accounts prescribed in this subsection to the county treasurer who shall deposit such amount in the county treasury. Any such loan authorized pursuant to this subsection shall be repaid within four years. The county or taxing subdivision shall make not more than four equal annual tax levies at the time fixed for the certification of tax levies to the county clerk following the making of such loan sufficient to pay such loan within the time period required under such loan. All such tax levies shall be in addition to all other levies authorized by law.

(o) The county treasurer shall disburse to the proper funds all portions of taxes paid under protest and shall maintain a record of all portions of such taxes which are so protested and shall notify the governing body of the taxing district levying such taxes thereof and the director of accounts and reports if any tax protested was levied by the state.

(p) This statute shall not apply to the valuation and assessment of property assessed by the director of property valuation and it shall not be necessary for any owner of state assessed property, who has an appeal pending before the state board of tax appeals, to protest the payment of taxes under this statute solely for the purpose of protecting the right to a refund of taxes paid under protest should that owner be successful in that appeal.

Sec. 8. K.S.A. 2023 Supp. 79-4508a is hereby amended to read as follows: 79-4508a. (a) For tax year 2022, and all tax years thereafter, the amount of any claim

pursuant to this section shall be computed by deducting the claimant's base year ad valorem tax amount for the homestead from the claimant's homestead ad valorem tax amount for the tax year for which the refund is sought. This section shall be known and may be cited as the homeowners' property tax freeze program.

(b) As used in this section:

(1) "Base year" means the year in which an individual becomes an eligible claimant and who is also eligible for a claim for refund pursuant to this section. For any individual who would otherwise be an eligible claimant prior to 2021, such base year shall be deemed to be 2021 for the purposes of this act.

(2) "Claimant" means a person who has filed a claim under the provisions of this act and was, during the entire calendar year preceding the year in which such claim was filed for refund under this act, except as provided in K.S.A. 79-4503, and amendments thereto, both domiciled in this state and was: (A) A person who is 65 years of age or older; or (B) a disabled veteran. The surviving spouse of a person 65 years of age or older or a disabled veteran who was receiving benefits pursuant to this section at the time of the claimant's death shall be eligible to continue to receive benefits until such time the surviving spouse remarries.

(3) "Household income" means all income as defined in K.S.A. 79-4502(a), and amendments thereto, excluding all payments received under the federal social security act received by persons of a household in a calendar year while members of such household.

(c) A claimant shall only be eligible for a claim for refund under this section if:

(1) The claimant's household income for the year in which the claim is filed is ~~\$50,000~~ \$80,000 or less; and

(2) the appraised value of the claimant's homestead for the base year is ~~\$350,000~~ \$500,000 or less.

The provisions of K.S.A. 79-4522, and amendments thereto, shall not apply to a claim pursuant to this section. In the case of all tax years commencing after December 31, 2022, the upper limit household income threshold amount prescribed in this subsection shall be increased by an amount equal to such threshold amount multiplied by the cost-of-living adjustment determined under section 1(f)(3) of the federal internal revenue code for the calendar year in which the taxable year commences.

(d) A taxpayer shall not be eligible for a homestead property tax refund claim pursuant to this section if such taxpayer has received for such property for such tax year either: (1) A homestead property tax refund pursuant to K.S.A. 79-4508, and amendments thereto; or (2) the selective assistance for effective senior relief (SAFESR) credit pursuant to K.S.A. 79-32,263, and amendments thereto.

(e) The amount of any claim shall be computed to the nearest \$1.

(f) The household income and appraised value amendments made to this section by this act shall apply retroactively, and the deadline to file claims for tax years 2022 and 2023 shall be extended to on or before April 15, 2025.

(g) The provisions of this section shall be a part of and supplemental to the homestead property tax refund act.

Sec. 9. K.S.A. 79-5501 is hereby amended to read as follows: 79-5501. (a) ~~On and after Commencing July 1, 2013, and through December 31, 2024,~~ watercraft shall be appraised at fair market value determined therefor pursuant to K.S.A. 79-503a, and amendments thereto, and assessed at the percentage of value as follows: (1) 11.5% in

tax year 2014; and (2) 5% in tax ~~year years~~ 2015 and all tax years thereafter through 2024. On and after January 1, 2014, the levy used to calculate the tax on watercraft shall be the county average tax rate. In no case shall the assessed value of any watercraft, as determined under the provisions of this section, cause the tax upon such watercraft to be less than \$12.

(b) As used in this section, the term "watercraft" means any watercraft designed to be propelled by machinery, oars, paddles or wind action upon a sail for navigation on the water which, if not for the provisions of this section, would be properly classified under subclass 5 or 6 of class 2 of section 1 of article 11 of the Kansas constitution. This section shall not be construed as taxing any watercraft which otherwise would be exempt from property taxation under the laws of the state of Kansas. Each watercraft may include one trailer which is designed to launch, retrieve, transport and store such watercraft and any nonelectric motor or motors which are necessary to operate such watercraft on the water.

(c) Any watercraft which is designed to be propelled through the water through human power alone shall be exempt from all property or ad valorem taxes levied under the laws of the state of Kansas.

(d) The "county average tax rate" means the total amount of general property taxes levied within the county by the state, county and all other taxing subdivisions divided by the total assessed valuation of all taxable property within the county as of November 1 of the year prior to the year of valuation as certified by the secretary of revenue.

(e) On and after January 1, 2025, all watercraft shall be exempt from all property or ad valorem taxes levied under the laws of the state of Kansas.";

On page 2, in line 1, by striking "12-2624 and 44-588" and inserting "79-213, 79-503a and 79-5501 and K.S.A. 2023 Supp. 79-1460, 79-2005 and 79-4508a"; in line 3, by striking "Kansas register" and inserting "statute book";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, by striking all after "concerning"; by striking all in lines 2 through 4; in line 5, by striking all before the semicolon and inserting "taxation; relating to income tax; establishing the veterans' valor property tax relief act and providing for an income tax credit or refund for eligible individuals; excluding social security payments from household income and increasing the appraised value threshold for eligibility of seniors and disabled veterans related to increased property tax claims and citing the section as the homeowners' property tax freeze program; relating to property tax; providing a property tax exemption for certain business property operated in competition with property owned or operated by a governmental entity; providing exemptions for certain personal property including watercraft, marine equipment, off-road vehicles, motorized bicycles and certain trailers; excluding internal revenue code section 1031 exchange, build-to-suit and sale-leaseback arrangement transactions as indicators of fair market value; providing for certain exclusions from the prohibition of paying taxes under protest after a valuation notice appeal; providing four prior years' values on the annual valuation notice"; also in line 5, by striking "12-2624 and 44-588" and inserting "79-213, 79-503a and 79-5501 and K.S.A. 2023 Supp. 79-1460, 79-2005 and 79-4508a";

And your committee on conference recommends the adoption of this report.

CARYN TYSON
 VIRGIL PECK
 TOM HOLLAND

Conferees on part of Senate

ADAM SMITH
 BRIAN BERGKAMP
 TOM SAWYER

Conferees on part of House

Senator Tyson motioned the Senate adopt the Conference Committee Report on **HB 2096**. Senator Longbine offered a substitute motion to not adopt, send the bill back to conference and appoint a new conference committee. The motion failed.

Upon the showing of five hands a roll call vote was requested.

On roll call, the vote was: Yeas 19; Nays 20; Present and Passing 0; Absent or Not Voting 1.

Yeas: Bowers, Corson, Dietrich, Doll, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Kerschen, Longbine, McGinn, O'Shea, Pettey, Pittman, Reddi, Shallenburger, Sykes, Ware.

Nays: Alley, Baumgardner, Billinger, Blasi, Claeys, Erickson, Fagg, Gossage, Kloos, Masterson, Olson, Peck, Petersen, Pyle, Steffen, Straub, Thompson, Tyson, Warren, Wilborn.

Absent or Not Voting: Ryckman.

The substitute motion failed.

Senator Tyson moved the Senate adopt the Conference Committee Report on **HB 2096**.

On roll call, the vote was: Yeas 23; Nays 14; Present and Passing 2; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Erickson, Fagg, Gossage, Kerschen, Kloos, Masterson, Olson, Peck, Petersen, Pittman, Pyle, Shallenburger, Straub, Thompson, Tyson, Warren, Wilborn.

Nays: Corson, Dietrich, Doll, Faust-Goudeau, Haley, Holland, Holscher, Longbine, McGinn, O'Shea, Pettey, Reddi, Sykes, Ware.

Present and Passing: Francisco, Steffen.

Absent or Not Voting: Ryckman.

The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2098** submits the following report:

The House accedes to all Senate amendments to the bill, and your committee on conference further agrees to amend the bill as printed with Senate Committee amendments, as follows:

On page 1, by striking all in lines 6 through 36;

On page 2, by striking all in lines 1 through 28; following line 28 by inserting:

"New Section 1. (a) On and after July 1, 2026, notwithstanding any provision of law to the contrary, all sales of tangible personal property or services, except sales of

motor vehicles, alcoholic beverages, tobacco, electronic cigarettes as defined by K.S.A. 79-3301, and amendments thereto, and consumable material as defined by K.S.A. 79-3399, and amendments thereto, for such electronic cigarettes, to persons who are residents of this state and have been honorably discharged from active service in any branch of the armed forces of the United States and who are certified by the United States department of veterans affairs or its successor to have a 100% disability or be deemed totally disabled or unemployable, provided that the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service, shall be exempt from the tax imposed by the Kansas retailers' sales tax act. Sales of items or services for the benefit of the eligible person, as provided by this section, that are purchased on behalf of such eligible person by a spouse or by a member of the household in which the eligible person resides and who is authorized to make purchases on the eligible person's behalf shall also be exempt for purposes of this section. The surviving spouse of an eligible person who was receiving an exemption pursuant to this section at the time of such person's death shall be eligible to continue to receive such exemption until the surviving spouse remarries. This exemption shall apply only to such property and services that are used or will be used for the personal use of the eligible person or such person's spouse or surviving spouse and not used for the production of income.

(b) Sales qualifying for the exemption authorized by this section shall not exceed \$24,000 per year per eligible person.

(c) Prior to claiming any such exemption, an eligible person claiming an exemption pursuant to this section shall apply to and obtain from the secretary of revenue a veteran exemption identification number. The secretary shall prescribe the application form for such number, and such eligible person shall provide with the application information sufficient to establish that such eligible person qualifies for the sales tax exemption. The department of revenue shall also provide to each qualifying eligible person an exemption certificate in the form of a driver's-license-size card that includes the veteran exemption identification number of such eligible person and any other information necessary to prove eligibility to any retailer. Such eligible person shall present the exemption certificate card or enter the issued identification number on any exemption certificate presented to any retailer when claiming the sales tax exemption on any qualifying purchases.

(d) Upon request of the secretary, an eligible person asserting or claiming the exemption authorized by this section shall provide a statement, executed under oath, that the total sales amounts for which the exemption is applicable have not exceeded the individual taxpayer's yearly limit prescribed by this section. If the amount of such exempt sales exceeds such prescribed limit, the sales tax in excess of the authorized amount shall be treated as a direct sales tax liability and may be recovered by the department of revenue in the same manner as provided by the Kansas retailers' sales tax act.

(e) This section shall be a part of and supplemental to the Kansas retailers' sales tax act.

New Sec. 2. (a) When a used motor vehicle is sold on or after January 1, 2025, by an individual instead of being traded in as partial payment on the sale of a new or used motor vehicle, and the individual purchases a new or used vehicle of greater value within 120 days before or after such sale, the tax imposed by the Kansas retailers' sales

tax act pursuant to K.S.A. 79-3601 et seq., and amendments thereto, or the Kansas compensating tax pursuant to K.S.A. 79-3701 et seq., and amendments thereto, shall be paid on the amount of total consideration paid for the new or used vehicle purchased by such individual that exceeds the amount received by such individual from such sale of the used motor vehicle. In the event that the consideration paid for the purchased vehicle is equal to or less than the amount received from the sale of the used motor vehicle, then the individual shall not owe any sales or compensating use tax.

(b) For purposes of subsection (a), the individual may either:

(1) Provide to the county treasurer the completed bills of sale for the vehicle sold and the vehicle purchased at the time that the purchased vehicle is registered. The county treasurer shall collect the tax on the amount prescribed under subsection (a); or

(2) apply to the department of revenue if taxes have already been paid on the purchased vehicle for a refund of the amount of tax paid by the individual that exceeds the tax amount owed pursuant to subsection (a) by providing both the completed bills of sale for the vehicle sold and the vehicle purchased.

(c) (1) The deduction provided by this section shall not be allowed unless the taxpayer claiming the deduction provides a copy of the bills of sale required pursuant to subsection (b), and such bills of sale are on department of revenue form TR-312 or, at a minimum, include information necessary to tie the specific purchase transaction to the related sale transaction including, but not limited to, the:

- (A) Seller's printed name and address;
- (B) buyer's printed name and address;
- (C) year, make and vehicle identification number of the vehicle;
- (D) sale price and date of sale of the vehicle; and
- (E) signatures of the seller and the buyer and the date signed.

(2) The sale price, date of sale and the name of at least one buyer and seller listed on the bill of sale must match the information entered in the assignment of title on the back of the certificate of title.

(3) If the taxpayer claiming such deduction fails to provide such signed bills of sale, the tax shall be due on the total consideration paid for the new or used vehicle.

(d) The department of revenue shall issue a refund pursuant to subsection (b)(2) from the sales tax refund fund for any valid claims filed within three years from the date of the purchase of the replacement vehicle.

(e) The director of vehicles shall prescribe forms for compliance with this section.

(f) As used in this section, "consideration paid" means the amount paid after any rebate or discount.

Sec. 3. K.S.A. 12-199 is hereby amended to read as follows: 12-199. (a) Except as otherwise provided by section 2, and amendments thereto, a compensating use tax for the privilege of using or storing within a city or county any vehicle—~~which that~~ is required to be registered under the provisions of article 1 of chapter 8 of the Kansas Statutes Annotated, and amendments thereto, and ~~which that~~ is purchased within this state but without the local retailers' sales taxing jurisdiction of such city or county, is hereby imposed by every city or county imposing a retailers' sales tax. The rate of any such tax shall be equal to the difference between the aggregate rate of all local retailers' sales tax rates imposed by all local retailers sales taxing jurisdictions of the situs of such vehicle less the aggregate rate of all local retailers' sales tax rates imposed by all local retailers' sales taxing jurisdictions of the situs of the purchase of such vehicle. Except as

otherwise provided in this section, any city or county imposing a compensating use tax is prohibited from administering such tax locally, but shall utilize the services of the state department of revenue to administer and enforce such tax. All laws and rules and regulations of the state department of revenue relating to the Kansas compensating tax shall apply to such local compensating use tax insofar as the same may be made applicable. Such tax shall be collected by the county treasurer at the time the vehicle is registered in this state following a sale occurring within this state. Registration of such vehicle within a taxing jurisdiction shall be deemed to constitute use or storage thereof for compensating tax purposes and the residence or place of business of the applicant shall be deemed to be the situs of such use or storage for purposes of the collection and distribution thereof.

(b) The secretary of revenue is authorized to administer and enforce a city's or county's compensating use tax and to adopt such rules and regulations necessary for the efficient and effective administration, enforcement and collection thereof.

(c) All revenue received by any county treasurer from a countywide compensating use tax shall be apportioned among the county and each city located in such county in the same manner as provided in K.S.A. 12-192, and amendments thereto, for the apportionment of revenue received from a countywide retailers' sales tax, and all revenue received from a city compensating use tax shall be remitted at least quarterly to the treasurer of such city.

Sec. 4. K.S.A. 2023 Supp. 79-3602 is hereby amended to read as follows: 79-3602. Except as otherwise provided, as used in the Kansas retailers' sales tax act:

(a) "Agent" means a person appointed by a seller to represent the seller before the member states.

(b) "Agreement" means the multistate agreement entitled the streamlined sales and use tax agreement approved by the streamlined sales tax implementing states at Chicago, Illinois on November 12, 2002.

(c) "Alcoholic beverages" means beverages that are suitable for human consumption and contain 0.05% or more of alcohol by volume.

(d) "Certified automated system (CAS)" means software certified under the agreement to calculate the tax imposed by each jurisdiction on a transaction, determine the amount of tax to remit to the appropriate state and maintain a record of the transaction.

(e) "Certified service provider (CSP)" means an agent certified under the agreement to perform all the seller's sales and use tax functions, other than the seller's obligation to remit tax on its own purchases.

(f) "Computer" means an electronic device that accepts information in digital or similar form and manipulates it for a result based on a sequence of instructions.

(g) "Computer software" means a set of coded instructions designed to cause a computer or automatic data processing equipment to perform a task.

(h) "Delivered electronically" means delivered to the purchaser by means other than tangible storage media.

(i) "Delivery charges" means charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, postage, handling, crating and packing. Delivery charges shall not include charges for delivery of direct mail if the charges are separately stated on an invoice or similar billing document

given to the purchaser.

(j) "Direct mail" means printed material delivered or distributed by United States mail or other delivery services to a mass audience or to addressees on a mailing list provided by the purchaser or at the direction of the purchaser when the cost of the items are not billed directly to the recipients. Direct mail includes tangible personal property supplied directly or indirectly by the purchaser to the direct mail seller for inclusion in the package containing the printed material. Direct mail does not include multiple items of printed material delivered to a single address.

(k) "Director" means the state director of taxation.

(l) "Educational institution" means any nonprofit school, college and university that offers education at a level above the 12th grade, and conducts regular classes and courses of study required for accreditation by, or membership in, the higher learning commission, the state board of education, or that otherwise qualify as an "educational institution," as defined by K.S.A. 74-50,103, and amendments thereto. Such phrase shall include: (1) A group of educational institutions that operates exclusively for an educational purpose; (2) nonprofit endowment associations and foundations organized and operated exclusively to receive, hold, invest and administer moneys and property as a permanent fund for the support and sole benefit of an educational institution; (3) nonprofit trusts, foundations and other entities organized and operated principally to hold and own receipts from intercollegiate sporting events and to disburse such receipts, as well as grants and gifts, in the interest of collegiate and intercollegiate athletic programs for the support and sole benefit of an educational institution; and (4) nonprofit trusts, foundations and other entities organized and operated for the primary purpose of encouraging, fostering and conducting scholarly investigations and industrial and other types of research for the support and sole benefit of an educational institution.

(m) "Electronic" means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic or similar capabilities.

(n) "Food and food ingredients" means substances, whether in liquid, concentrated, solid, frozen, dried or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. "Food and food ingredients" includes bottled water, candy, dietary supplements, food sold through vending machines and soft drinks. "Food and food ingredients" does not include alcoholic beverages or tobacco.

(o) "Gross receipts" means the total selling price or the amount received as defined in this act, in money, credits, property or other consideration valued in money from sales at retail within this state; and embraced within the provisions of this act. The taxpayer, may take credit in the report of gross receipts for: (1) An amount equal to the selling price of property returned by the purchaser when the full sale price thereof, including the tax collected, is refunded in cash or by credit; and (2) an amount equal to the allowance given for the trade-in of property.

(p) "Ingredient or component part" means tangible personal property that is necessary or essential to, and that is actually used in and becomes an integral and material part of tangible personal property or services produced, manufactured or compounded for sale by the producer, manufacturer or compounder in its regular course of business. The following items of tangible personal property are hereby declared to be ingredients or component parts, but the listing of such property shall not be deemed to be exclusive nor shall such listing be construed to be a restriction upon, or an indication

of, the type or types of property to be included within the definition of "ingredient or component part" as herein set forth:

(1) Containers, labels and shipping cases used in the distribution of property produced, manufactured or compounded for sale that are not to be returned to the producer, manufacturer or compounder for reuse.

(2) Containers, labels, shipping cases, paper bags, drinking straws, paper plates, paper cups, twine and wrapping paper used in the distribution and sale of property taxable under the provisions of this act by wholesalers and retailers and that is not to be returned to such wholesaler or retailer for reuse.

(3) Seeds and seedlings for the production of plants and plant products produced for resale.

(4) Paper and ink used in the publication of newspapers.

(5) Fertilizer used in the production of plants and plant products produced for resale.

(6) Feed for animals, fowl and aquatic plants and animals, the primary purpose of which is use in agriculture or aquaculture, as defined in K.S.A. 47-1901, and amendments thereto, the production of food for human consumption, the production of animal, dairy, poultry or aquatic plant and animal products, fiber, fur, or the production of offspring for use for any such purpose or purposes.

(q) "Isolated or occasional sale" means the nonrecurring sale of tangible personal property, or services taxable hereunder by a person not engaged at the time of such sale in the business of selling such property or services. Any religious organization that makes a nonrecurring sale of tangible personal property acquired for the purpose of resale shall be deemed to be not engaged at the time of such sale in the business of selling such property. Such term shall include: (1) Any sale by a bank, savings and loan institution, credit union or any finance company licensed under the provisions of the Kansas uniform consumer credit code of tangible personal property that has been repossessed by any such entity; and (2) any sale of tangible personal property made by an auctioneer or agent on behalf of not more than two principals or households if such sale is nonrecurring and any such principal or household is not engaged at the time of such sale in the business of selling tangible personal property.

(r) "Lease or rental" means any transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration. A lease or rental may include future options to purchase or extend.

(1) Lease or rental does not include: (A) A transfer of possession or control of property under a security agreement or deferred payment plan that requires the transfer of title upon completion of the required payments;

(B) a transfer of possession or control of property under an agreement that requires the transfer of title upon completion of required payments and payment of an option price does not exceed the greater of \$100 or 1% of the total required payments; or

(C) providing tangible personal property along with an operator for a fixed or indeterminate period of time. A condition of this exclusion is that the operator is necessary for the equipment to perform as designed. For the purpose of this subsection, an operator must do more than maintain, inspect or set-up the tangible personal property.

(2) Lease or rental does include agreements covering motor vehicles and trailers where the amount of consideration may be increased or decreased by reference to the

amount realized upon sale or disposition of the property as defined in 26 U.S.C. § 7701(h)(1).

(3) This definition shall be used for sales and use tax purposes regardless if a transaction is characterized as a lease or rental under generally accepted accounting principles, the internal revenue code, the uniform commercial code, K.S.A. 84-1-101 et seq., and amendments thereto, or other provisions of federal, state or local law.

(4) This definition will be applied only prospectively from the effective date of this act and will have no retroactive impact on existing leases or rentals.

(s) "Load and leave" means delivery to the purchaser by use of a tangible storage media where the tangible storage media is not physically transferred to the purchaser.

(t) "Member state" means a state that has entered in the agreement, pursuant to provisions of article VIII of the agreement.

(u) "Model 1 seller" means a seller that has selected a CSP as its agent to perform all the seller's sales and use tax functions, other than the seller's obligation to remit tax on its own purchases.

(v) "Model 2 seller" means a seller that has selected a CAS to perform part of its sales and use tax functions, but retains responsibility for remitting the tax.

(w) "Model 3 seller" means a seller that has sales in at least five member states, has total annual sales revenue of at least \$500,000,000, has a proprietary system that calculates the amount of tax due each jurisdiction and has entered into a performance agreement with the member states that establishes a tax performance standard for the seller. As used in this subsection a seller includes an affiliated group of sellers using the same proprietary system.

(x) "Municipal corporation" means any city incorporated under the laws of Kansas.

(y) "Nonprofit blood bank" means any nonprofit place, organization, institution or establishment that is operated wholly or in part for the purpose of obtaining, storing, processing, preparing for transfusing, furnishing, donating or distributing human blood or parts or fractions of single blood units or products derived from single blood units, whether or not any remuneration is paid therefor, or whether such procedures are done for direct therapeutic use or for storage for future use of such products.

(z) "Persons" means any individual, firm, copartnership, joint adventure, association, corporation, estate or trust, receiver or trustee, or any group or combination acting as a unit, and the plural as well as the singular number; and shall specifically mean any city or other political subdivision of the state of Kansas engaging in a business or providing a service specifically taxable under the provisions of this act.

(aa) "Political subdivision" means any municipality, agency or subdivision of the state that is, or shall hereafter be, authorized to levy taxes upon tangible property within the state or that certifies a levy to a municipality, agency or subdivision of the state that is, or shall hereafter be, authorized to levy taxes upon tangible property within the state. Such term also shall include any public building commission, housing, airport, port, metropolitan transit or similar authority established pursuant to law and the horsethief reservoir benefit district established pursuant to K.S.A. 82a-2201, and amendments thereto.

(bb) "Prescription" means an order, formula or recipe issued in any form of oral, written, electronic or other means of transmission by a duly licensed practitioner authorized by the laws of this state.

(cc) "Prewritten computer software" means computer software, including

prewritten upgrades, that is not designed and developed by the author or other creator to the specifications of a specific purchaser. The combining of two or more prewritten computer software programs or prewritten portions thereof does not cause the combination to be other than prewritten computer software. Prewritten computer software includes software designed and developed by the author or other creator to the specifications of a specific purchaser when it is sold to a person other than the purchaser. Where a person modifies or enhances computer software of which the person is not the author or creator, the person shall be deemed to be the author or creator only of such person's modifications or enhancements. Prewritten computer software or a prewritten portion thereof that is modified or enhanced to any degree, where such modification or enhancement is designed and developed to the specifications of a specific purchaser, remains prewritten computer software, except that where there is a reasonable, separately stated charge or an invoice or other statement of the price given to the purchaser for such modification or enhancement, such modification or enhancement shall not constitute prewritten computer software.

(dd) "Property which is consumed" means tangible personal property that is essential or necessary to and that is used in the actual process of and consumed, depleted or dissipated within one year in: (1) The production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property; (2) the providing of services; (3) the irrigation of crops, for sale in the regular course of business; or (4) the storage or processing of grain by a public grain warehouse or other grain storage facility, and which is not reusable for such purpose. The following is a listing of tangible personal property, included by way of illustration but not of limitation, that qualifies as property that is consumed:

(A) Insecticides, herbicides, germicides, pesticides, fungicides, fumigants, antibiotics, biologicals, pharmaceuticals, vitamins and chemicals for use in commercial or agricultural production, processing or storage of fruit, vegetables, feeds, seeds, grains, animals or animal products whether fed, injected, applied, combined with or otherwise used;

(B) electricity, gas and water; and

(C) petroleum products, lubricants, chemicals, solvents, reagents and catalysts.

(ee) "Purchase price" applies to the measure subject to use tax and has the same meaning as sales price.

(ff) "Purchaser" means a person to whom a sale of personal property is made or to whom a service is furnished.

(gg) "Quasi-municipal corporation" means any county, township, school district, drainage district or any other governmental subdivision in the state of Kansas having authority to receive or hold moneys or funds.

(hh) "Registered under this agreement" means registration by a seller with the member states under the central registration system provided in article IV of the agreement.

(ii) "Retailer" means a seller regularly engaged in the business of selling, leasing or renting tangible personal property at retail or furnishing electrical energy, gas, water, services or entertainment, and selling only to the user or consumer and not for resale.

(jj) "Retail sale" or "sale at retail" means any sale, lease or rental for any purpose other than for resale, sublease or subrent.

(kk) "Sale" or "sales" means the exchange of tangible personal property, as well as

the sale thereof for money, and every transaction, conditional or otherwise, for a consideration, constituting a sale, including the sale or furnishing of electrical energy, gas, water, services or entertainment taxable under the terms of this act and including, except as provided in the following provision, the sale of the use of tangible personal property by way of a lease, license to use or the rental thereof regardless of the method by which the title, possession or right to use the tangible personal property is transferred. The term "sale" or "sales" shall not mean the sale of the use of any tangible personal property used as a dwelling by way of a lease or rental thereof for a term of more than 28 consecutive days.

(1) "Sales or selling price" applies to the measure subject to sales tax and means the total amount of consideration, including cash, credit, property and services, for which personal property or services are sold, leased or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

(A) The seller's cost of the property sold;

(B) the cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller and any other expense of the seller;

(C) charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;

(D) (i) prior to July 1, 2023, delivery charges; and
(ii) on and after July 1, 2023, delivery charges that are not separately stated on the invoice, bill of sale or similar document given to the purchaser; and

(E) installation charges.

(2) "Sales or selling price" includes consideration received by the seller from third parties if:

(A) The seller actually receives consideration from a party other than the purchaser and the consideration is directly related to a price reduction or discount on the sale;

(B) the seller has an obligation to pass the price reduction or discount through to the purchaser;

(C) the amount of the consideration attributable to the sale is fixed and determinable by the seller at the time of the sale of the item to the purchaser; and

(D) one of the following criteria is met:
(i) The purchaser presents a coupon, certificate or other documentation to the seller to claim a price reduction or discount where the coupon, certificate or documentation is authorized, distributed or granted by a third party with the understanding that the third party will reimburse any seller to whom the coupon, certificate or documentation is presented;

(ii) the purchaser identifies to the seller that the purchaser is a member of a group or organization entitled to a price reduction or discount. A preferred customer card that is available to any patron does not constitute membership in such a group; or

(iii) the price reduction or discount is identified as a third party price reduction or discount on the invoice received by the purchaser or on a coupon, certificate or other documentation presented by the purchaser.

(3) "Sales or selling price" shall not include:
(A) Discounts, including cash, term or coupons that are not reimbursed by a third party that are allowed by a seller and taken by a purchaser on a sale;

(B) interest, financing and carrying charges from credit extended on the sale of

personal property or services, if the amount is separately stated on the invoice, bill of sale or similar document given to the purchaser;

(C) any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale or similar document given to the purchaser;

(D) the amount equal to the allowance given for the trade-in of property, if separately stated on the invoice, billing or similar document given to the purchaser;

(E) cash rebates granted by a manufacturer to a purchaser or lessee of a new motor vehicle if paid directly to the retailer as a result of the original sale; ~~and~~

(F) commencing on July 1, 2023, delivery charges that are separately stated on the invoice, bill of sale or similar document given to the purchaser; ~~and~~

(G) notwithstanding the provisions of paragraph (2), coupons issued by a manufacturer, supplier or distributor of a product that entitle the purchaser to a reduction in sales price and allowed by the seller who is reimbursed by the manufacturer, supplier or distributor. When the seller accepts such coupons, only the amount paid by the purchaser is included in the sales price.

(mm) "Seller" means a person making sales, leases or rentals of personal property or services.

(nn) "Service" means those services described in and taxed under the provisions of K.S.A. 79-3603, and amendments thereto.

(oo) "Sourcing rules" means the rules set forth in K.S.A. 79-3670 through 79-3673, 12-191 and 12-191a, and amendments thereto, that shall apply to identify and determine the state and local taxing jurisdiction sales or use taxes to pay, or collect and remit on a particular retail sale.

(pp) "Tangible personal property" means personal property that can be seen, weighed, measured, felt or touched, or that is in any other manner perceptible to the senses. Tangible personal property includes electricity, water, gas, steam and prewritten computer software.

(qq) "Taxpayer" means any person obligated to account to the director for taxes collected under the terms of this act.

(rr) "Tobacco" means cigarettes, cigars, chewing or pipe tobacco or any other item that contains tobacco.

(ss) "Entity-based exemption" means an exemption based on who purchases the product or who sells the product. An exemption that is available to all individuals shall not be considered an entity-based exemption.

(tt) "Over-the-counter drug" means a drug that contains a label that identifies the product as a drug as required by 21 C.F.R. § 201.66. The over-the-counter drug label includes: (1) A drug facts panel; or (2) a statement of the active ingredients with a list of those ingredients contained in the compound, substance or preparation. Over-the-counter drugs do not include grooming and hygiene products such as soaps, cleaning solutions, shampoo, toothpaste, antiperspirants and sun tan lotions and screens.

(uu) "Ancillary services" means services that are associated with or incidental to the provision of telecommunications services, including, but not limited to, detailed telecommunications billing, directory assistance, vertical service and voice mail services.

(vv) "Conference bridging service" means an ancillary service that links two or more participants of an audio or video conference call and may include the provision of a telephone number. Conference bridging service does not include the

telecommunications services used to reach the conference bridge.

(ww) "Detailed telecommunications billing service" means an ancillary service of separately stating information pertaining to individual calls on a customer's billing statement.

(xx) "Directory assistance" means an ancillary service of providing telephone number information or address information, or both.

(yy) "Vertical service" means an ancillary service that is offered in connection with one or more telecommunications services, that offers advanced calling features that allow customers to identify callers and to manage multiple calls and call connections, including conference bridging services.

(zz) "Voice mail service" means an ancillary service that enables the customer to store, send or receive recorded messages. Voice mail service does not include any vertical services that the customer may be required to have in order to utilize the voice mail service.

(aaa) "Telecommunications service" means the electronic transmission, conveyance or routing of voice, data, audio, video or any other information or signals to a point, or between or among points. The term telecommunications service includes such transmission, conveyance or routing in which computer processing applications are used to act on the form, code or protocol of the content for purposes of transmissions, conveyance or routing without regard to whether such service is referred to as voice over internet protocol services or is classified by the federal communications commission as enhanced or value added. Telecommunications service does not include:

(1) Data processing and information services that allow data to be generated, acquired, stored, processed or retrieved and delivered by an electronic transmission to a purchaser where such purchaser's primary purpose for the underlying transaction is the processed data or information;

(2) installation or maintenance of wiring or equipment on a customer's premises;

(3) tangible personal property;

(4) advertising, including, but not limited to, directory advertising;

(5) billing and collection services provided to third parties;

(6) internet access service;

(7) radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance and routing of such services by the programming service provider. Radio and television audio and video programming services shall include, but not be limited to, cable service as defined in 47 U.S.C. § 522(6) and audio and video programming services delivered by commercial mobile radio service providers, as defined in 47 C.F.R. § 20.3;

(8) ancillary services; or

(9) digital products delivered electronically, including, but not limited to, software, music, video, reading materials or ring tones.

(bbb) "800 service" means a telecommunications service that allows a caller to dial a toll-free number without incurring a charge for the call. The service is typically marketed under the name 800, 855, 866, 877 and 888 toll-free calling, and any subsequent numbers designated by the federal communications commission.

(ccc) "900 service" means an inbound toll telecommunications service purchased by a subscriber that allows the subscriber's customers to call in to the subscriber's prerecorded announcement or live service. 900 service does not include the charge for

collection services provided by the seller of the telecommunications services to the subscriber, or service or product sold by the subscriber to the subscriber's customer. The service is typically marketed under the name 900 service, and any subsequent numbers designated by the federal communications commission.

(ddd) "Value-added non-voice data service" means a service that otherwise meets the definition of telecommunications services in which computer processing applications are used to act on the form, content, code or protocol of the information or data primarily for a purpose other than transmission, conveyance or routing.

(eee) "International" means a telecommunications service that originates or terminates in the United States and terminates or originates outside the United States, respectively. United States includes the District of Columbia or a U.S. territory or possession.

(fff) "Interstate" means a telecommunications service that originates in one United States state, or a United States territory or possession, and terminates in a different United States state or a United States territory or possession.

(ggg) "Intrastate" means a telecommunications service that originates in one United States state or a United States territory or possession, and terminates in the same United States state or a United States territory or possession.

(hhh) "Cereal malt beverage" shall have the same meaning as such term is defined in K.S.A. 41-2701, and amendments thereto, except that for the purposes of the Kansas ~~retailers~~ retailers' sales tax act and for no other purpose, such term shall include beer containing not more than 6% alcohol by volume when such beer is sold by a retailer licensed under the Kansas cereal malt beverage act.

(iii) "Nonprofit integrated community care organization" means an entity that is:

(1) Exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(2) certified to participate in the medicare program as a hospice under 42 C.F.R. § 418 et seq. and focused on providing care to the aging and indigent population at home and through inpatient care, adult daycare or assisted living facilities and related facilities and services across multiple counties; and

(3) approved by the Kansas department for aging and disability services as an organization providing services under the program of all-inclusive care for the elderly as defined in 42 U.S.C. § 1396u-4 and regulations implementing such section.

(jjj) (1) "Bottled water" means water that is placed in a safety sealed container or package for human consumption. "Bottled water" is calorie free and does not contain sweeteners or other additives, except that it may contain:

(A) Antimicrobial agents;

(B) fluoride;

(C) carbonation;

(D) vitamins, minerals and electrolytes;

(E) oxygen;

(F) preservatives; or

(G) only those flavors, extracts or essences derived from a spice or fruit.

(2) "Bottled water" includes water that is delivered to the buyer in a reusable container that is not sold with the water.

(lll) (1) "Candy" means a preparation of sugar, honey or other natural or artificial sweeteners in combination with chocolate, fruits, nuts or other ingredients or flavorings

in the form of bars, drops or pieces.

(2) "Candy" does not include any preparation containing flour and shall require no refrigeration.

(mmm) "Dietary supplement" means the same as defined in K.S.A. 79-3606(jjj), and amendments thereto.

(nnn) "Food sold through vending machines" means food dispensed from a machine or other mechanical device that accepts payment.

(ooo) (1) "Prepared food" means:

(A) Food sold in a heated state or heated by the seller;

(B) two or more food ingredients mixed or combined by the seller for sale as a single item; or

(C) food sold with eating utensils provided by the seller, including, but not limited to, plates, knives, forks, spoons, glasses, cups, napkins or straws. A plate does not include a container or packaging used to transport the food.

(2) "Prepared food" does not include:

(A) Food that is only cut, repackaged or pasteurized by the seller; or

(B) eggs, fish, meat, poultry or foods containing these raw animal foods that require cooking by the consumer as recommended by the food and drug administration in chapter 3, part 401.11 of the food and drug administration food code so as to prevent food borne illnesses.

(ppp) (1) "Soft drinks" means nonalcoholic beverages that contain natural or artificial sweeteners.

(2) "Soft drinks" does not include beverages that contain milk or milk products, soy, rice or similar milk substitutes or beverages that are greater than 50% vegetable or fruit juice by volume.

Sec. 5. K.S.A. 2023 Supp. 79-3606 is hereby amended to read as follows: 79-3606. The following shall be exempt from the tax imposed by this act:

(a) All sales of motor-vehicle fuel or other articles upon which a sales or excise tax has been paid, not subject to refund, under the laws of this state except cigarettes and electronic cigarettes as defined by K.S.A. 79-3301, and amendments thereto, including consumable material for such electronic cigarettes, cereal malt beverages and malt products as defined by K.S.A. 79-3817, and amendments thereto, including wort, liquid malt, malt syrup and malt extract, that is not subject to taxation under the provisions of K.S.A. 79-41a02, and amendments thereto, motor vehicles taxed pursuant to K.S.A. 79-5117, and amendments thereto, tires taxed pursuant to K.S.A. 65-3424d, and amendments thereto, drycleaning and laundry services taxed pursuant to K.S.A. 65-34,150, and amendments thereto, and gross receipts from regulated sports contests taxed pursuant to the Kansas professional regulated sports act, and amendments thereto;

(b) all sales of tangible personal property or service, including the renting and leasing of tangible personal property, purchased directly by the state of Kansas, a political subdivision thereof, other than a school or educational institution, or purchased by a public or private nonprofit hospital, public hospital authority, nonprofit blood, tissue or organ bank or nonprofit integrated community care organization and used exclusively for state, political subdivision, hospital, public hospital authority, nonprofit blood, tissue or organ bank or nonprofit integrated community care organization purposes, except when: (1) Such state, hospital or public hospital authority is engaged or proposes to engage in any business specifically taxable under the provisions of this

act and such items of tangible personal property or service are used or proposed to be used in such business; or (2) such political subdivision is engaged or proposes to engage in the business of furnishing gas, electricity or heat to others and such items of personal property or service are used or proposed to be used in such business;

(c) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly by a public or private elementary or secondary school or public or private nonprofit educational institution and used primarily by such school or institution for nonsectarian programs and activities provided or sponsored by such school or institution or in the erection, repair or enlargement of buildings to be used for such purposes. The exemption herein provided shall not apply to erection, construction, repair, enlargement or equipment of buildings used primarily for human habitation, except that such exemption shall apply to the erection, construction, repair, enlargement or equipment of buildings used for human habitation by the cerebral palsy research foundation of Kansas located in Wichita, Kansas, ~~and multi community diversified services, incorporated, located in McPherson, Kansas,~~ the Kansas state school for the blind and the Kansas state school for the deaf;

(d) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any public or private nonprofit hospital or public hospital authority, public or private elementary or secondary school, a public or private nonprofit educational institution, state correctional institution including a privately constructed correctional institution contracted for state use and ownership, that would be exempt from taxation under the provisions of this act if purchased directly by such hospital or public hospital authority, school, educational institution or a state correctional institution; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state or district described in subsection (s), the total cost of which is paid from funds of such political subdivision or district and that would be exempt from taxation under the provisions of this act if purchased directly by such political subdivision or district. Nothing in this subsection or in the provisions of K.S.A. 12-3418, and amendments thereto, shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state or any such district. As used in this subsection, K.S.A. 12-3418 and 79-3640, and amendments thereto, "funds of a political subdivision" shall mean general tax revenues, the proceeds of any bonds and gifts or grants-in-aid. Gifts shall not mean funds used for the purpose of constructing, equipping, reconstructing, repairing, enlarging, furnishing or remodeling facilities that are to be leased to the donor. When any political subdivision of the state, district described in subsection (s), public or private nonprofit hospital or public hospital authority, public or private elementary or secondary school, public or private nonprofit educational institution, state correctional institution including a privately constructed correctional institution contracted for state use and ownership shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such

project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the political subdivision, district described in subsection (s), hospital or public hospital authority, school, educational institution or department of corrections concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. As an alternative to the foregoing procedure, any such contracting entity may apply to the secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant to rules and regulations adopted by the secretary establishing conditions and standards for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the political subdivision, district described in subsection (s), hospital or public hospital authority, school, educational institution or the contractor contracting with the department of corrections for a correctional institution concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(e) all sales of tangible personal property or services purchased by a contractor for the erection, repair or enlargement of buildings or other projects for the government of the United States, its agencies or instrumentalities, that would be exempt from taxation if purchased directly by the government of the United States, its agencies or instrumentalities. When the government of the United States, its agencies or instrumentalities shall contract for the erection, repair, or enlargement of any building or other project, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the government of the United States, its agencies or instrumentalities concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. As an alternative to the foregoing procedure, any such contracting entity may apply to the secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant

to rules and regulations adopted by the secretary establishing conditions and standards for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(f) tangible personal property purchased by a railroad or public utility for consumption or movement directly and immediately in interstate commerce;

(g) sales of aircraft including remanufactured and modified aircraft sold to persons using directly or through an authorized agent such aircraft as certified or licensed carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States or any foreign government or sold to any foreign government or agency or instrumentality of such foreign government and all sales of aircraft for use outside of the United States and sales of aircraft repair, modification and replacement parts and sales of services employed in the remanufacture, modification and repair of aircraft;

(h) all rentals of nonsectarian textbooks by public or private elementary or secondary schools;

(i) the lease or rental of all films, records, tapes, or any type of sound or picture transcriptions used by motion picture exhibitors;

(j) meals served without charge or food used in the preparation of such meals to employees of any restaurant, eating house, dining car, hotel, drugstore or other place where meals or drinks are regularly sold to the public if such employees' duties are related to the furnishing or sale of such meals or drinks;

(k) any motor vehicle, semitrailer or pole trailer, as such terms are defined by K.S.A. 8-126, and amendments thereto, or aircraft sold and delivered in this state to a bona fide resident of another state, which motor vehicle, semitrailer, pole trailer or aircraft is not to be registered or based in this state and which vehicle, semitrailer, pole trailer or aircraft will not remain in this state more than 10 days;

(l) all isolated or occasional sales of tangible personal property, services, substances or things, except isolated or occasional sale of motor vehicles specifically taxed under the provisions of K.S.A. 79-3603(o), and amendments thereto;

(m) all sales of tangible personal property that become an ingredient or component part of tangible personal property or services produced, manufactured or compounded for ultimate sale at retail within or without the state of Kansas; and any such producer, manufacturer or compounder may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for use as an ingredient or component part of the property or services produced, manufactured or compounded;

(n) all sales of tangible personal property that is consumed in the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, the treating of by-products or wastes derived from any such production process, the providing of services or the irrigation of crops for ultimate sale at retail within or without the state of Kansas; and any purchaser of such property may obtain

from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for consumption in such production, manufacture, processing, mining, drilling, refining, compounding, treating, irrigation and in providing such services;

(o) all sales of animals, fowl and aquatic plants and animals, the primary purpose of which is use in agriculture or aquaculture, as defined in K.S.A. 47-1901, and amendments thereto, the production of food for human consumption, the production of animal, dairy, poultry or aquatic plant and animal products, fiber or fur, or the production of offspring for use for any such purpose or purposes;

(p) all sales of drugs dispensed pursuant to a prescription order by a licensed practitioner or a mid-level practitioner as defined by K.S.A. 65-1626, and amendments thereto. As used in this subsection, "drug" means a compound, substance or preparation and any component of a compound, substance or preparation, other than food and food ingredients, dietary supplements or alcoholic beverages, recognized in the official United States pharmacopeia, official homeopathic pharmacopoeia of the United States or official national formulary, and supplement to any of them, intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease or intended to affect the structure or any function of the body, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of drugs used in the performance or induction of an abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(q) all sales of insulin dispensed by a person licensed by the state board of pharmacy to a person for treatment of diabetes at the direction of a person licensed to practice medicine by the state board of healing arts;

(r) all sales of oxygen delivery equipment, kidney dialysis equipment, enteral feeding systems, prosthetic devices and mobility enhancing equipment prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry, and in addition to such sales, all sales of hearing aids, as defined by K.S.A. 74-5807(c), and amendments thereto, and repair and replacement parts therefor, including batteries, by a person licensed in the practice of dispensing and fitting hearing aids pursuant to the provisions of K.S.A. 74-5808, and amendments thereto. For the purposes of this subsection: (1) "Mobility enhancing equipment" means equipment including repair and replacement parts to same, but does not include durable medical equipment, which is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle; is not generally used by persons with normal mobility; and does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer; and (2) "prosthetic device" means a replacement, corrective or supportive device including repair and replacement parts for same worn on or in the body to artificially replace a missing portion of the body, prevent or correct physical deformity or malfunction or support a weak or deformed portion of the body;

(s) except as provided in K.S.A. 82a-2101, and amendments thereto, all sales of tangible personal property or services purchased directly or indirectly by a groundwater management district organized or operating under the authority of K.S.A. 82a-1020 et seq., and amendments thereto, by a rural water district organized or operating under the authority of K.S.A. 82a-612, and amendments thereto, or by a water supply district organized or operating under the authority of K.S.A. 19-3501 et seq., 19-3522 et seq. or

19-3545, and amendments thereto, which property or services are used in the construction activities, operation or maintenance of the district;

(t) all sales of farm machinery and equipment or aquaculture machinery and equipment, repair and replacement parts therefor and services performed in the repair and maintenance of such machinery and equipment. For the purposes of this subsection the term "farm machinery and equipment or aquaculture machinery and equipment" shall include a work-site utility vehicle, as defined in K.S.A. 8-126, and amendments thereto, and is equipped with a bed or cargo box for hauling materials, and shall also include machinery and equipment used in the operation of Christmas tree farming but shall not include any passenger vehicle, truck, truck tractor, trailer, semitrailer or pole trailer, other than a farm trailer, as such terms are defined by K.S.A. 8-126, and amendments thereto. "Farm machinery and equipment" includes precision farming equipment that is portable or is installed or purchased to be installed on farm machinery and equipment. "Precision farming equipment" includes the following items used only in computer-assisted farming, ranching or aquaculture production operations: Soil testing sensors, yield monitors, computers, monitors, software, global positioning and mapping systems, guiding systems, modems, data communications equipment and any necessary mounting hardware, wiring and antennas. Each purchaser of farm machinery and equipment or aquaculture machinery and equipment exempted herein must certify in writing on the copy of the invoice or sales ticket to be retained by the seller that the farm machinery and equipment or aquaculture machinery and equipment purchased will be used only in farming, ranching or aquaculture production. Farming or ranching shall include the operation of a feedlot and farm and ranch work for hire and the operation of a nursery;

(u) all leases or rentals of tangible personal property used as a dwelling if such tangible personal property is leased or rented for a period of more than 28 consecutive days;

(v) all sales of tangible personal property to any contractor for use in preparing meals for delivery to homebound elderly persons over 60 years of age and to homebound disabled persons or to be served at a group-sitting at a location outside of the home to otherwise homebound elderly persons over 60 years of age and to otherwise homebound disabled persons, as all or part of any food service project funded in whole or in part by government or as part of a private nonprofit food service project available to all such elderly or disabled persons residing within an area of service designated by the private nonprofit organization, and all sales of tangible personal property for use in preparing meals for consumption by indigent or homeless individuals whether or not such meals are consumed at a place designated for such purpose, and all sales of food products by or on behalf of any such contractor or organization for any such purpose;

(w) all sales of natural gas, electricity, heat and water delivered through mains, lines or pipes: (1) To residential premises for noncommercial use by the occupant of such premises; (2) for agricultural use and also, for such use, all sales of propane gas; (3) for use in the severing of oil; and (4) to any property which is exempt from property taxation pursuant to K.S.A. 79-201b, Second through Sixth. As used in this paragraph, "severing" means the same as defined in K.S.A. 79-4216(k), and amendments thereto. For all sales of natural gas, electricity and heat delivered through mains, lines or pipes pursuant to the provisions of subsection (w)(1) and (w)(2), the provisions of this

subsection shall expire on December 31, 2005;

(x) all sales of propane gas, LP-gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant of residential premises occurring prior to January 1, 2006;

(y) all sales of materials and services used in the repairing, servicing, altering, maintaining, manufacturing, remanufacturing, or modification of railroad rolling stock for use in interstate or foreign commerce under authority of the laws of the United States;

(z) all sales of tangible personal property and services purchased directly by a port authority or by a contractor therefor as provided by the provisions of K.S.A. 12-3418, and amendments thereto;

(aa) all sales of materials and services applied to equipment that is transported into the state from without the state for repair, service, alteration, maintenance, remanufacture or modification and that is subsequently transported outside the state for use in the transmission of liquids or natural gas by means of pipeline in interstate or foreign commerce under authority of the laws of the United States;

(bb) all sales of used mobile homes or manufactured homes. As used in this subsection: (1) "Mobile homes" and "manufactured homes" mean the same as defined in K.S.A. 58-4202, and amendments thereto; and (2) "sales of used mobile homes or manufactured homes" means sales other than the original retail sale thereof;

(cc) all sales of tangible personal property or services purchased prior to January 1, 2012, except as otherwise provided, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business or retail business that meets the requirements established in K.S.A. 74-50,115, and amendments thereto, and the sale and installation of machinery and equipment purchased for installation at any such business or retail business, and all sales of tangible personal property or services purchased on or after January 1, 2012, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business that meets the requirements established in K.S.A. 74-50,115(e), and amendments thereto, and the sale and installation of machinery and equipment purchased for installation at any such business. When a person shall contract for the construction, reconstruction, enlargement or remodeling of any such business or retail business, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the owner of the business or retail business a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. As used in this subsection,

"business" and "retail business" mean the same as defined in K.S.A. 74-50,114, and amendments thereto. Project exemption certificates that have been previously issued under this subsection by the department of revenue pursuant to K.S.A. 74-50,115, and amendments thereto, but not including K.S.A. 74-50,115(e), and amendments thereto, prior to January 1, 2012, and have not expired will be effective for the term of the project or two years from the effective date of the certificate, whichever occurs earlier. Project exemption certificates that are submitted to the department of revenue prior to January 1, 2012, and are found to qualify will be issued a project exemption certificate that will be effective for a two-year period or for the term of the project, whichever occurs earlier;

(dd) all sales of tangible personal property purchased with food stamps issued by the United States department of agriculture;

(ee) all sales of lottery tickets and shares made as part of a lottery operated by the state of Kansas;

(ff) on and after July 1, 1988, all sales of new mobile homes or manufactured homes to the extent of 40% of the gross receipts, determined without regard to any trade-in allowance, received from such sale. As used in this subsection, "mobile homes" and "manufactured homes" mean the same as defined in K.S.A. 58-4202, and amendments thereto;

(gg) all sales of tangible personal property purchased in accordance with vouchers issued pursuant to the federal special supplemental food program for women, infants and children;

(hh) all sales of medical supplies and equipment, including durable medical equipment, purchased directly by a nonprofit skilled nursing home or nonprofit intermediate nursing care home, as defined by K.S.A. 39-923, and amendments thereto, for the purpose of providing medical services to residents thereof. This exemption shall not apply to tangible personal property customarily used for human habitation purposes. As used in this subsection, "durable medical equipment" means equipment including repair and replacement parts for such equipment, that can withstand repeated use, is primarily and customarily used to serve a medical purpose, generally is not useful to a person in the absence of illness or injury and is not worn in or on the body, but does not include mobility enhancing equipment as defined in subsection (r), oxygen delivery equipment, kidney dialysis equipment or enteral feeding systems;

(ii) all sales of tangible personal property purchased directly by a nonprofit organization for nonsectarian comprehensive multidiscipline youth development programs and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(jj) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly on behalf of a community-based facility for people with intellectual disability or mental health center organized pursuant to K.S.A. 19-4001 et seq., and amendments thereto, and licensed in accordance with the provisions of K.S.A. 39-2001 et seq., and amendments thereto, and all sales of tangible personal property or services purchased by contractors during the time period from July, 2003, through June, 2006, for the purpose of constructing, equipping, maintaining or furnishing a new facility for a community-based facility for

people with intellectual disability or mental health center located in Riverton, Cherokee County, Kansas, that would have been eligible for sales tax exemption pursuant to this subsection if purchased directly by such facility or center. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(kk) (1) (A) all sales of machinery and equipment that are used in this state as an integral or essential part of an integrated production operation by a manufacturing or processing plant or facility;

(B) all sales of installation, repair and maintenance services performed on such machinery and equipment; and

(C) all sales of repair and replacement parts and accessories purchased for such machinery and equipment.

(2) For purposes of this subsection:

(A) "Integrated production operation" means an integrated series of operations engaged in at a manufacturing or processing plant or facility to process, transform or convert tangible personal property by physical, chemical or other means into a different form, composition or character from that in which it originally existed. Integrated production operations shall include: (i) Production line operations, including packaging operations; (ii) preproduction operations to handle, store and treat raw materials; (iii) post production handling, storage, warehousing and distribution operations; and (iv) waste, pollution and environmental control operations, if any;

(B) "production line" means the assemblage of machinery and equipment at a manufacturing or processing plant or facility where the actual transformation or processing of tangible personal property occurs;

(C) "manufacturing or processing plant or facility" means a single, fixed location owned or controlled by a manufacturing or processing business that consists of one or more structures or buildings in a contiguous area where integrated production operations are conducted to manufacture or process tangible personal property to be ultimately sold at retail. Such term shall not include any facility primarily operated for the purpose of conveying or assisting in the conveyance of natural gas, electricity, oil or water. A business may operate one or more manufacturing or processing plants or facilities at different locations to manufacture or process a single product of tangible personal property to be ultimately sold at retail;

(D) "manufacturing or processing business" means a business that utilizes an integrated production operation to manufacture, process, fabricate, finish or assemble items for wholesale and retail distribution as part of what is commonly regarded by the general public as an industrial manufacturing or processing operation or an agricultural commodity processing operation. (i) Industrial manufacturing or processing operations include, by way of illustration but not of limitation, the fabrication of automobiles, airplanes, machinery or transportation equipment, the fabrication of metal, plastic, wood or paper products, electricity power generation, water treatment, petroleum refining, chemical production, wholesale bottling, newspaper printing, ready mixed concrete production, and the remanufacturing of used parts for wholesale or retail sale. Such processing operations shall include operations at an oil well, gas well, mine or other excavation site where the oil, gas, minerals, coal, clay, stone, sand or gravel that has been extracted from the earth is cleaned, separated, crushed, ground, milled, screened, washed or otherwise treated or prepared before its transmission to a refinery or before any other wholesale or retail distribution. (ii) Agricultural commodity

processing operations include, by way of illustration but not of limitation, meat packing, poultry slaughtering and dressing, processing and packaging farm and dairy products in sealed containers for wholesale and retail distribution, feed grinding, grain milling, frozen food processing, and grain handling, cleaning, blending, fumigation, drying and aeration operations engaged in by grain elevators or other grain storage facilities. (iii) Manufacturing or processing businesses do not include, by way of illustration but not of limitation, nonindustrial businesses whose operations are primarily retail and that produce or process tangible personal property as an incidental part of conducting the retail business, such as retailers who bake, cook or prepare food products in the regular course of their retail trade, grocery stores, meat lockers and meat markets that butcher or dress livestock or poultry in the regular course of their retail trade, contractors who alter, service, repair or improve real property, and retail businesses that clean, service or refurbish and repair tangible personal property for its owner;

(E) "repair and replacement parts and accessories" means all parts and accessories for exempt machinery and equipment, including, but not limited to, dies, jigs, molds, patterns and safety devices that are attached to exempt machinery or that are otherwise used in production, and parts and accessories that require periodic replacement such as belts, drill bits, grinding wheels, grinding balls, cutting bars, saws, refractory brick and other refractory items for exempt kiln equipment used in production operations;

(F) "primary" or "primarily" mean more than 50% of the time.

(3) For purposes of this subsection, machinery and equipment shall be deemed to be used as an integral or essential part of an integrated production operation when used to:

(A) Receive, transport, convey, handle, treat or store raw materials in preparation of its placement on the production line;

(B) transport, convey, handle or store the property undergoing manufacturing or processing at any point from the beginning of the production line through any warehousing or distribution operation of the final product that occurs at the plant or facility;

(C) act upon, effect, promote or otherwise facilitate a physical change to the property undergoing manufacturing or processing;

(D) guide, control or direct the movement of property undergoing manufacturing or processing;

(E) test or measure raw materials, the property undergoing manufacturing or processing or the finished product, as a necessary part of the manufacturer's integrated production operations;

(F) plan, manage, control or record the receipt and flow of inventories of raw materials, consumables and component parts, the flow of the property undergoing manufacturing or processing and the management of inventories of the finished product;

(G) produce energy for, lubricate, control the operating of or otherwise enable the functioning of other production machinery and equipment and the continuation of production operations;

(H) package the property being manufactured or processed in a container or wrapping in which such property is normally sold or transported;

(I) transmit or transport electricity, coke, gas, water, steam or similar substances used in production operations from the point of generation, if produced by the manufacturer or processor at the plant site, to that manufacturer's production operation;

or, if purchased or delivered from off-site, from the point where the substance enters the site of the plant or facility to that manufacturer's production operations;

(J) cool, heat, filter, refine or otherwise treat water, steam, acid, oil, solvents or other substances that are used in production operations;

(K) provide and control an environment required to maintain certain levels of air quality, humidity or temperature in special and limited areas of the plant or facility, where such regulation of temperature or humidity is part of and essential to the production process;

(L) treat, transport or store waste or other byproducts of production operations at the plant or facility; or

(M) control pollution at the plant or facility where the pollution is produced by the manufacturing or processing operation.

(4) The following machinery, equipment and materials shall be deemed to be exempt even though it may not otherwise qualify as machinery and equipment used as an integral or essential part of an integrated production operation: (A) Computers and related peripheral equipment that are utilized by a manufacturing or processing business for engineering of the finished product or for research and development or product design; (B) machinery and equipment that is utilized by a manufacturing or processing business to manufacture or rebuild tangible personal property that is used in manufacturing or processing operations, including tools, dies, molds, forms and other parts of qualifying machinery and equipment; (C) portable plants for aggregate concrete, bulk cement and asphalt including cement mixing drums to be attached to a motor vehicle; (D) industrial fixtures, devices, support facilities and special foundations necessary for manufacturing and production operations, and materials and other tangible personal property sold for the purpose of fabricating such fixtures, devices, facilities and foundations. An exemption certificate for such purchases shall be signed by the manufacturer or processor. If the fabricator purchases such material, the fabricator shall also sign the exemption certificate; (E) a manufacturing or processing business' laboratory equipment that is not located at the plant or facility, but that would otherwise qualify for exemption under subsection (3)(E); (F) all machinery and equipment used in surface mining activities as described in K.S.A. 49-601 et seq., and amendments thereto, beginning from the time a reclamation plan is filed to the acceptance of the completed final site reclamation.

(5) "Machinery and equipment used as an integral or essential part of an integrated production operation" shall not include:

(A) Machinery and equipment used for nonproduction purposes, including, but not limited to, machinery and equipment used for plant security, fire prevention, first aid, accounting, administration, record keeping, advertising, marketing, sales or other related activities, plant cleaning, plant communications and employee work scheduling;

(B) machinery, equipment and tools used primarily in maintaining and repairing any type of machinery and equipment or the building and plant;

(C) transportation, transmission and distribution equipment not primarily used in a production, warehousing or material handling operation at the plant or facility, including the means of conveyance of natural gas, electricity, oil or water, and equipment related thereto, located outside the plant or facility;

(D) office machines and equipment including computers and related peripheral equipment not used directly and primarily to control or measure the manufacturing

process;

(E) furniture and other furnishings;

(F) buildings, other than exempt machinery and equipment that is permanently affixed to or becomes a physical part of the building, and any other part of real estate that is not otherwise exempt;

(G) building fixtures that are not integral to the manufacturing operation, such as utility systems for heating, ventilation, air conditioning, communications, plumbing or electrical;

(H) machinery and equipment used for general plant heating, cooling and lighting;

(I) motor vehicles that are registered for operation on public highways; or

(J) employee apparel, except safety and protective apparel that is purchased by an employer and furnished gratuitously to employees who are involved in production or research activities.

(6) Paragraphs (3) and (5) shall not be construed as exclusive listings of the machinery and equipment that qualify or do not qualify as an integral or essential part of an integrated production operation. When machinery or equipment is used as an integral or essential part of production operations part of the time and for nonproduction purposes at other times, the primary use of the machinery or equipment shall determine whether or not such machinery or equipment qualifies for exemption.

(7) The secretary of revenue shall adopt rules and regulations necessary to administer the provisions of this subsection;

(ll) all sales of educational materials purchased for distribution to the public at no charge by a nonprofit corporation organized for the purpose of encouraging, fostering and conducting programs for the improvement of public health, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such materials purchased by a nonprofit corporation which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(mm) all sales of seeds and tree seedlings; fertilizers, insecticides, herbicides, germicides, pesticides and fungicides; and services, purchased and used for the purpose of producing plants in order to prevent soil erosion on land devoted to agricultural use;

(nn) except as otherwise provided in this act, all sales of services rendered by an advertising agency or licensed broadcast station or any member, agent or employee thereof;

(oo) all sales of tangible personal property purchased by a community action group or agency for the exclusive purpose of repairing or weatherizing housing occupied by low-income individuals;

(pp) all sales of drill bits and explosives actually utilized in the exploration and production of oil or gas;

(qq) all sales of tangible personal property and services purchased by a nonprofit museum or historical society or any combination thereof, including a nonprofit organization that is organized for the purpose of stimulating public interest in the exploration of space by providing educational information, exhibits and experiences, that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(rr) all sales of tangible personal property that will admit the purchaser thereof to any annual event sponsored by a nonprofit organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of

1986, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such tangible personal property purchased by a nonprofit organization which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(ss) all sales of tangible personal property and services purchased by a public broadcasting station licensed by the federal communications commission as a noncommercial educational television or radio station;

(tt) all sales of tangible personal property and services purchased by or on behalf of a not-for-profit corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the sole purpose of constructing a Kansas Korean War memorial;

(uu) all sales of tangible personal property and services purchased by or on behalf of any rural volunteer fire-fighting organization for use exclusively in the performance of its duties and functions;

(vv) all sales of tangible personal property purchased by any of the following organizations that are exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the following purposes, and all sales of any such property by or on behalf of any such organization for any such purpose:

(1) The American heart association, Kansas affiliate, inc. for the purposes of providing education, training, certification in emergency cardiac care, research and other related services to reduce disability and death from cardiovascular diseases and stroke;

(2) the Kansas alliance for the mentally ill, inc. for the purpose of advocacy for persons with mental illness and to education, research and support for their families;

(3) the Kansas mental illness awareness council for the purposes of advocacy for persons who are mentally ill and for education, research and support for them and their families;

(4) the American diabetes association Kansas affiliate, inc. for the purpose of eliminating diabetes through medical research, public education focusing on disease prevention and education, patient education including information on coping with diabetes, and professional education and training;

(5) the American lung association of Kansas, inc. for the purpose of eliminating all lung diseases through medical research, public education including information on coping with lung diseases, professional education and training related to lung disease and other related services to reduce the incidence of disability and death due to lung disease;

(6) the Kansas chapters of the Alzheimer's disease and related disorders association, inc. for the purpose of providing assistance and support to persons in Kansas with Alzheimer's disease, and their families and caregivers;

(7) the Kansas chapters of the Parkinson's disease association for the purpose of eliminating Parkinson's disease through medical research and public and professional education related to such disease;

(8) the national kidney foundation of Kansas and western Missouri for the purpose of eliminating kidney disease through medical research and public and private education related to such disease;

(9) the heartstrings community foundation for the purpose of providing training,

employment and activities for adults with developmental disabilities;

(10) the cystic fibrosis foundation, heart of America chapter, for the purposes of assuring the development of the means to cure and control cystic fibrosis and improving the quality of life for those with the disease;

(11) the spina bifida association of Kansas for the purpose of providing financial, educational and practical aid to families and individuals with spina bifida. Such aid includes, but is not limited to, funding for medical devices, counseling and medical educational opportunities;

(12) the CHWC, Inc., for the purpose of rebuilding urban core neighborhoods through the construction of new homes, acquiring and renovating existing homes and other related activities, and promoting economic development in such neighborhoods;

(13) the cross-lines cooperative council for the purpose of providing social services to low income individuals and families;

(14) the dreams work, inc., for the purpose of providing young adult day services to individuals with developmental disabilities and assisting families in avoiding institutional or nursing home care for a developmentally disabled member of their family;

(15) the KSDS, Inc., for the purpose of promoting the independence and inclusion of people with disabilities as fully participating and contributing members of their communities and society through the training and providing of guide and service dogs to people with disabilities, and providing disability education and awareness to the general public;

(16) the lyme association of greater Kansas City, Inc., for the purpose of providing support to persons with lyme disease and public education relating to the prevention, treatment and cure of lyme disease;

(17) the dream factory, inc., for the purpose of granting the dreams of children with critical and chronic illnesses;

(18) the Ottawa Suzuki strings, inc., for the purpose of providing students and families with education and resources necessary to enable each child to develop fine character and musical ability to the fullest potential;

(19) the international association of lions clubs for the purpose of creating and fostering a spirit of understanding among all people for humanitarian needs by providing voluntary services through community involvement and international cooperation;

(20) the Johnson county young matrons, inc., for the purpose of promoting a positive future for members of the community through volunteerism, financial support and education through the efforts of an all volunteer organization;

(21) the American cancer society, inc., for the purpose of eliminating cancer as a major health problem by preventing cancer, saving lives and diminishing suffering from cancer, through research, education, advocacy and service;

(22) the community services of Shawnee, inc., for the purpose of providing food and clothing to those in need;

(23) the angel babies association, for the purpose of providing assistance, support and items of necessity to teenage mothers and their babies; and

(24) the Kansas fairgrounds foundation for the purpose of the preservation, renovation and beautification of the Kansas state fairgrounds;

(ww) all sales of tangible personal property purchased by the habitat for humanity

for the exclusive use of being incorporated within a housing project constructed by such organization;

(xx) all sales of tangible personal property and services purchased by a nonprofit zoo that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, or on behalf of such zoo by an entity itself exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986 contracted with to operate such zoo and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo that would be exempt from taxation under the provisions of this section if purchased directly by such nonprofit zoo or the entity operating such zoo. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo. When any nonprofit zoo shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the nonprofit zoo concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the nonprofit zoo concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(yy) all sales of tangible personal property and services purchased by a parent-teacher association or organization, and all sales of tangible personal property by or on behalf of such association or organization;

(zz) all sales of machinery and equipment purchased by over-the-air, free access radio or television station that is used directly and primarily for the purpose of producing a broadcast signal or is such that the failure of the machinery or equipment to operate would cause broadcasting to cease. For purposes of this subsection, machinery

and equipment shall include, but not be limited to, that required by rules and regulations of the federal communications commission, and all sales of electricity which are essential or necessary for the purpose of producing a broadcast signal or is such that the failure of the electricity would cause broadcasting to cease;

(aaa) all sales of tangible personal property and services purchased by a religious organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and used exclusively for religious purposes, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after July 1, 1998, but prior to the effective date of this act upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the

director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(bbb) all sales of food for human consumption by an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, pursuant to a food distribution program that offers such food at a price below cost in exchange for the performance of community service by the purchaser thereof;

(ccc) on and after July 1, 1999, all sales of tangible personal property and services purchased by a primary care clinic or health center the primary purpose of which is to provide services to medically underserved individuals and families, and that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center that would be exempt from taxation under the provisions of this section if purchased directly by such clinic or center, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such tangible personal property and services purchased by a primary care clinic or health center which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center. When any such clinic or center shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such clinic or center concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such clinic or center concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided

for in K.S.A. 79-3615(h), and amendments thereto;

(ddd) on and after January 1, 1999, and before January 1, 2000, all sales of materials and services purchased by any class II or III railroad as classified by the federal surface transportation board for the construction, renovation, repair or replacement of class II or III railroad track and facilities used directly in interstate commerce. In the event any such track or facility for which materials and services were purchased sales tax exempt is not operational for five years succeeding the allowance of such exemption, the total amount of sales tax that would have been payable except for the operation of this subsection shall be recouped in accordance with rules and regulations adopted for such purpose by the secretary of revenue;

(eee) on and after January 1, 1999, and before January 1, 2001, all sales of materials and services purchased for the original construction, reconstruction, repair or replacement of grain storage facilities, including railroad sidings providing access thereto;

(fff) all sales of material handling equipment, racking systems and other related machinery and equipment that is used for the handling, movement or storage of tangible personal property in a warehouse or distribution facility in this state; all sales of installation, repair and maintenance services performed on such machinery and equipment; and all sales of repair and replacement parts for such machinery and equipment. For purposes of this subsection, a warehouse or distribution facility means a single, fixed location that consists of buildings or structures in a contiguous area where storage or distribution operations are conducted that are separate and apart from the business' retail operations, if any, and that do not otherwise qualify for exemption as occurring at a manufacturing or processing plant or facility. Material handling and storage equipment shall include aeration, dust control, cleaning, handling and other such equipment that is used in a public grain warehouse or other commercial grain storage facility, whether used for grain handling, grain storage, grain refining or processing, or other grain treatment operation;

(ggg) all sales of tangible personal property and services purchased by or on behalf of the Kansas academy of science, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and used solely by such academy for the preparation, publication and dissemination of education materials;

(hhh) all sales of tangible personal property and services purchased by or on behalf of all domestic violence shelters that are member agencies of the Kansas coalition against sexual and domestic violence;

(iii) all sales of personal property and services purchased by an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and such personal property and services are used by any such organization in the collection, storage and distribution of food products to nonprofit organizations that distribute such food products to persons pursuant to a food distribution program on a charitable basis without fee or charge, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities used for the collection and storage of such food products for any such organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, that would be exempt from taxation

under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after July 1, 2005, but prior to the effective date of this act upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(jjj) all sales of dietary supplements dispensed pursuant to a prescription order by a licensed practitioner or a mid-level practitioner as defined by K.S.A. 65-1626, and amendments thereto. As used in this subsection, "dietary supplement" means any product, other than tobacco, intended to supplement the diet that: (1) Contains one or more of the following dietary ingredients: A vitamin, a mineral, an herb or other botanical, an amino acid, a dietary substance for use by humans to supplement the diet by increasing the total dietary intake or a concentrate, metabolite, constituent, extract or combination of any such ingredient; (2) is intended for ingestion in tablet, capsule, powder, softgel, gelcap or liquid form, or if not intended for ingestion, in such a form, is

not represented as conventional food and is not represented for use as a sole item of a meal or of the diet; and (3) is required to be labeled as a dietary supplement, identifiable by the supplemental facts box found on the label and as required pursuant to 21 C.F.R. § 101.36;

(lll) all sales of tangible personal property and services purchased by special olympics Kansas, inc. for the purpose of providing year-round sports training and athletic competition in a variety of olympic-type sports for individuals with intellectual disabilities by giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy and participate in a sharing of gifts, skills and friendship with their families, other special olympics athletes and the community, and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization;

(mmm) all sales of tangible personal property purchased by or on behalf of the Marillac center, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing psycho-social-biological and special education services to children, and all sales of any such property by or on behalf of such organization for such purpose;

(nnn) all sales of tangible personal property and services purchased by the west Sedgwick county-sunrise rotary club and sunrise charitable fund for the purpose of constructing a boundless playground which is an integrated, barrier free and developmentally advantageous play environment for children of all abilities and disabilities;

(ooo) all sales of tangible personal property by or on behalf of a public library serving the general public and supported in whole or in part with tax money or a not-for-profit organization whose purpose is to raise funds for or provide services or other benefits to any such public library;

(ppp) all sales of tangible personal property and services purchased by or on behalf of a homeless shelter that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal income tax code of 1986, and used by any such homeless shelter to provide emergency and transitional housing for individuals and families experiencing homelessness, and all sales of any such property by or on behalf of any such homeless shelter for any such purpose;

(qqq) all sales of tangible personal property and services purchased by TLC for children and families, inc., hereinafter referred to as TLC, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and such property and services are used for the purpose of providing emergency shelter and treatment for abused and neglected children as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of TLC for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for TLC for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by TLC. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for TLC. When TLC contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and

furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to TLC a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, TLC shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(rrr) all sales of tangible personal property and services purchased by any county law library maintained pursuant to law and sales of tangible personal property and services purchased by an organization that would have been exempt from taxation under the provisions of this subsection if purchased directly by the county law library for the purpose of providing legal resources to attorneys, judges, students and the general public, and all sales of any such property by or on behalf of any such county law library;

(sss) all sales of tangible personal property and services purchased by catholic charities or youthville, hereinafter referred to as charitable family providers, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of providing emergency shelter and treatment for abused and neglected children as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of charitable family providers for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for charitable family providers for any such purpose which would be exempt from taxation under the provisions of this section if purchased directly by charitable family providers. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for charitable family providers. When charitable family providers contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the

contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to charitable family providers a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, charitable family providers shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(ttt) all sales of tangible personal property or services purchased by a contractor for a project for the purpose of restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility owned by a nonprofit museum that has been granted an exemption pursuant to subsection (qq), which such home or facility is located in a city that has been designated as a qualified hometown pursuant to the provisions of K.S.A. 75-5071 et seq., and amendments thereto, and which such project is related to the purposes of K.S.A. 75-5071 et seq., and amendments thereto, and that would be exempt from taxation under the provisions of this section if purchased directly by such nonprofit museum. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility for any such nonprofit museum. When any such nonprofit museum shall contract for the purpose of restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such nonprofit museum a sworn statement on a form to be provided by the director of taxation that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are

found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in a home or facility or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such nonprofit museum shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(uuu) all sales of tangible personal property and services purchased by Kansas children's service league, hereinafter referred to as KCSL, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of providing for the prevention and treatment of child abuse and maltreatment as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of KCSL for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for KCSL for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by KCSL. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for KCSL. When KCSL contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to KCSL a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, KCSL shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent,

employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(vvv) all sales of tangible personal property or services, including the renting and leasing of tangible personal property or services, purchased by jazz in the woods, inc., a Kansas corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing jazz in the woods, an event benefiting children-in-need and other nonprofit charities assisting such children, and all sales of any such property by or on behalf of such organization for such purpose;

(www) all sales of tangible personal property purchased by or on behalf of the Frontenac education foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing education support for students, and all sales of any such property by or on behalf of such organization for such purpose;

(xxx) all sales of personal property and services purchased by the booth theatre foundation, inc., an organization, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such personal property and services are used by any such organization in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling of the booth theatre, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling the booth theatre for such organization, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will

not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after January 1, 2007, but prior to the effective date of this act upon the gross receipts received from any sale which would have been exempted by the provisions of this subsection had such sale occurred after the effective date of this act shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(yyy) all sales of tangible personal property and services purchased by TLC charities foundation, inc., hereinafter referred to as TLC charities, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of encouraging private philanthropy to further the vision, values, and goals of TLC for children and families, inc.; and all sales of such property and services by or on behalf of TLC charities for any such purpose and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for TLC charities for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by TLC charities. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for TLC charities. When TLC charities contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to TLC charities a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be incorporated into the building or other project reported and paid by such contractor to

the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, TLC charities shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(zzz) all sales of tangible personal property purchased by the rotary club of shawnee foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, as amended, used for the purpose of providing contributions to community service organizations and scholarships;

(aaaa) all sales of personal property and services purchased by or on behalf of victory in the valley, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing a cancer support group and services for persons with cancer, and all sales of any such property by or on behalf of any such organization for any such purpose;

(bbbb) all sales of entry or participation fees, charges or tickets by Guadalupe health foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for such organization's annual fundraising event which purpose is to provide health care services for uninsured workers;

(cccc) all sales of tangible personal property or services purchased by or on behalf of wayside waifs, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing such organization's annual fundraiser, an event whose purpose is to support the care of homeless and abandoned animals, animal adoption efforts, education programs for children and efforts to reduce animal over-population and animal welfare services, and all sales of any such property, including entry or participation fees or charges, by or on behalf of such organization for such purpose;

(dddd) all sales of tangible personal property or services purchased by or on behalf of goodwill industries or Easter seals of Kansas, inc., both of which are exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing education, training and employment opportunities for people with disabilities and other barriers to employment;

(eeee) all sales of tangible personal property or services purchased by or on behalf of all American beef battalion, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of educating, promoting and participating as a contact group through the beef cattle industry in order to carry out such projects that provide support and morale to members of the United States armed forces and military services;

(ffff) all sales of tangible personal property and services purchased by sheltered living, inc., which is exempt from federal income taxation pursuant to section 501(c)(3)

of the federal internal revenue code of 1986, and which such property and services are used for the purpose of providing residential and day services for people with developmental disabilities or intellectual disability, or both, and all sales of any such property by or on behalf of sheltered living, inc., for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of rehabilitating, constructing, maintaining, repairing, enlarging, furnishing or remodeling homes and facilities for sheltered living, inc., for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by sheltered living, inc. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such homes and facilities for sheltered living, inc. When sheltered living, inc., contracts for the purpose of rehabilitating, constructing, maintaining, repairing, enlarging, furnishing or remodeling such homes and facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to sheltered living, inc., a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, sheltered living, inc., shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(gggg) all sales of game birds for which the primary purpose is use in hunting;

(hhhh) all sales of tangible personal property or services purchased on or after July 1, 2014, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business identified under the North American industry classification system (NAICS) subsectors 1123, 1124, 112112, 112120 or 112210, and the sale and installation of machinery and equipment purchased for installation at any such business. The exemption provided in this subsection shall not apply to projects that have actual total costs less than \$50,000. When a person contracts for the construction, reconstruction, enlargement or remodeling of any such business, such person shall obtain from the state and furnish to the contractor an exemption certificate for the

project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to the owner of the business a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor of the contractor, who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(iiii) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for Wichita children's home for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by Wichita children's home. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for Wichita children's home. When Wichita children's home contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to Wichita children's home a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, Wichita children's home shall be liable for the tax on all materials purchased for the project, and upon payment, it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(jjjj) all sales of tangible personal property or services purchased by or on behalf of the beacon, inc., that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing those desiring help with food, shelter, clothing and other necessities of life during times of special need;

(kkkk) all sales of tangible personal property and services purchased by or on behalf of reaching out from within, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of sponsoring self-help programs for incarcerated persons that will enable such incarcerated persons to become role models for non-violence while in correctional facilities and productive family members and citizens upon return to the community;

(llll) all sales of tangible personal property and services purchased by Gove county healthcare endowment foundation, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of constructing and equipping an airport in Quinter, Kansas, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing and equipping an airport in Quinter, Kansas, for such organization, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing or equipping of facilities for such organization. When such organization shall contract for the purpose of constructing or equipping an airport in Quinter, Kansas, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation no later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. The provisions of this subsection shall expire and have no effect on and after July 1, 2019;

(mmmm) all sales of gold or silver coins; and palladium, platinum, gold or silver

bullion. For the purposes of this subsection, "bullion" means bars, ingots or commemorative medallions of gold, silver, platinum, palladium, or a combination thereof, for which the value of the metal depends on its content and not the form;

(nnnn) all sales of tangible personal property or services purchased by friends of hospice of Jefferson county, an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the purpose of providing support to the Jefferson county hospice agency in end-of-life care of Jefferson county families, friends and neighbors, and all sales of entry or participation fees, charges or tickets by friends of hospice of Jefferson county for such organization's fundraising event for such purpose;

(oooo) all sales of tangible personal property or services purchased for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a qualified business facility by a qualified firm or qualified supplier that meets the requirements established in K.S.A. 2023 Supp. 74-50,312 and 74-50,319, and amendments thereto, and that has been approved for a project exemption certificate by the secretary of commerce, and the sale and installation of machinery and equipment purchased by such qualified firm or qualified supplier for installation at any such qualified business facility. When a person shall contract for the construction, reconstruction, enlargement or remodeling of any such qualified business facility, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to the owner of the qualified firm or qualified supplier a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. As used in this subsection, "qualified business facility," "qualified firm" and "qualified supplier" mean the same as defined in K.S.A. 2023 Supp. 74-50,311, and amendments thereto;

(pppp) (1) all sales of tangible personal property or services purchased by a not-for-profit corporation that is designated as an area agency on aging by the secretary for aging and disabilities services and is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code for the purpose of coordinating and providing seniors and those living with disabilities with services that promote person-centered care, including home-delivered meals, congregate meal settings, long-term case management, transportation, information, assistance and other preventative and intervention services to help service recipients remain in their homes and communities or for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for such area agency on aging;

and

(2) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for an area agency on aging that would be exempt from taxation under the provisions of this section if purchased directly by such area agency on aging. Nothing in this paragraph shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for an area agency on aging. When an area agency on aging contracts for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and such contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such area agency on aging a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the area agency on aging concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof, the area agency on aging may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto; ~~and~~

(qqqq) all sales of tangible personal property or services purchased by Kansas suicide prevention HQ, inc., an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the purpose of bringing suicide prevention training and awareness to communities across the state;

(rrrr) all sales of the services of slaughtering, butchering, custom cutting, dressing, processing and packaging of an animal for human consumption when the animal is delivered or furnished by a customer that owns the animal and such meat or poultry is for use or consumption by such customer;

(ssss) all sales of tangible personal property or services purchased by or on behalf of doorstep inc., an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the purpose of

providing short-term emergency aid to families and individuals in need, including assistance with food, clothing, rent, prescription medications, transportation and utilities, and providing information on services to promote long-term self-sufficiency;

(tttt) on and after January 1, 2024, all sales of tangible personal property or services purchased by exploration place, inc., an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and which such property and services are used for the purpose of constructing, remodeling, furnishing or equipping a riverfront amphitheater, a destination playscape, an education center and indoor renovations at exploration place in Wichita, Kansas, all sales of tangible personal property or services purchased by Kansas children's discovery center inc. in Topeka, Kansas, and which such property and services are used for the purpose of constructing, remodeling, furnishing or equipping projects that include indoor-outdoor classrooms, an expanded multi-media gallery, a workshop and loading dock and safety upgrades such as a tornado shelter, lactation room, first aid room and sensory room and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, remodeling, furnishing or equipping such projects, for such organizations, that would be exempt from taxation under the provisions of this section if purchased directly by such organizations. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, remodeling, furnishing or equipping of facilities for such organization. When such organization shall contract for the purpose of constructing, remodeling, furnishing or equipping such projects, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such organization a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation no later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization shall be liable for tax on all materials purchased for the project, and upon payment thereof may recover the same from the contractor together with reasonable attorney fees. Any contractor or agent, employee or subcontractor thereof, who purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after January 1, 2024, but prior to the effective date of this act, upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and

submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee. The provisions of this subsection shall expire and have no effect on and after December 31, 2030;

(uuuu) (1) (A) all sales of equipment, machinery, software, ancillary components, appurtenances, accessories or other infrastructure purchased for use in the provision of communications services; and

(B) all services purchased by a provider in the provision of the communications service used in the repair, maintenance or installation in such communications service.

(2) As used in this subsection:

(A) "Communications service" means internet access service, telecommunications service, video service or any combination thereof.

(B) "Equipment, machinery, software, ancillary components, appurtenances, accessories or other infrastructure" includes, but is not limited to:

(i) Wires, cables, fiber, conduits, antennas, poles, switches, routers, amplifiers, rectifiers, repeaters, receivers, multiplexers, duplexers, transmitters, circuit cards, insulating and protective materials and cases, power equipment, backup power equipment, diagnostic equipment, storage devices, modems, cable modem termination systems and servers;

(ii) other general central office or headend equipment, such as channel cards, frames and cabinets;

(iii) equipment used in successor technologies, including items used to monitor, test, maintain, enable or facilitate qualifying equipment, machinery, software, ancillary components, appurtenances and accessories; and

(iv) other infrastructure that is used in whole or in part to provide communications services, including broadcasting, distributing, sending, receiving, storing, transmitting, retransmitting, amplifying, switching, providing connectivity for or routing communications services.

(C) "Internet access service" means the same as internet access as defined in section 1105 of the internet tax freedom act amendments of 2007, public law 110-108.

(D) "Provider" means a person or entity that sells communications service, including an affiliate or subsidiary.

(E) "Telecommunications service" means the same as defined in K.S.A. 79-3602, and amendments thereto.

(F) "Video service" means the same as defined in K.S.A. 12-2022, and amendments thereto.

(3) The provisions of this subsection shall expire and have no effect on and after July 1, 2029; and

(vvvv) (1) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a building that is operated by, or is intended to be operated by, the Kansas fairgrounds foundation, a not-for-profit corporation exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and located on the grounds of the Kansas state

fair, and such tangible personal property would be exempt from taxation under the provisions of this paragraph if purchased directly by such eligible not-for-profit corporation. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a building for such eligible not-for-profit corporation. When such eligible not-for-profit corporation contracts for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a building, such corporation shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and such contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering such purchases bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such eligible not-for-profit corporation a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or returned for credit, the contractor shall report and pay the sales or compensating tax to the director of taxation not later than the 20th day of the month following the close of the month in which it is determined that such materials will not be used for the purpose for which such certificate was issued. The eligible not-for-profit corporation concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof, the eligible not-for-profit corporation may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto.

(2) Sales tax paid on and after May 19, 2023, but prior to the effective date of this act upon the gross receipts received from any sale which would have been exempted by the provisions of this subsection had such sale occurred after the effective date of this act shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee."

Also on page 2, in line 29, by striking "40-2,125 is" and inserting "12-199 and K.S.A. 2023 Supp. 79-3602, 79-3602c and 79-3606 are"; in line 31, by striking "Kansas register" and inserting "statute book";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, by striking all after "concerning"; by striking all in line 2; in line 3, by striking "'person'" and inserting "sales and compensating use tax";

relating to motor vehicles; providing for a deduction for calculating tax owed when selling a motor vehicle that is purchased within 120 days of the sale of another vehicle; providing an exemption for certain purchases by disabled veterans of the armed forces of the United States; excluding manufacturers' coupons from the sales or selling price; providing exemptions for custom meat processing services, purchases for the construction or repair of buildings used for human habitation by the Kansas state school for the blind and the Kansas state school for the deaf, certain purchases by doorstep inc., exploration place, inc., Kansas children's discovery center, inc. and the Kansas fairgrounds foundation; providing for a sales tax exemption for sales of property and services used in the provision of communications services"; also in line 3, by striking "40-2,125" and inserting "12-199 and K.S.A. 2023 Supp. 79-3602 and 79-3606"; also in line 3, by striking "section" and inserting "sections; also repealing K.S.A. 2023 Supp. 79-3602c";

And your committee on conference recommends the adoption of this report.

CARYN TYSON
VIRGIL PECK
TOM HOLLAND

Conferees on part of Senate

ADAM SMITH
BRIAN BERGKAMP
TOM SAWYER

Conferees on part of House

Senator Tyson moved the Senate adopt the Conference Committee Report on **HB 2098**.

On roll call, the vote was: Yeas 34; Nays 1; Present and Passing 2; Absent or Not Voting 3.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Masterson, McGinn, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Shallenburger, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Nays: Steffen.

Present and Passing: Longbine, Reddi.

Absent or Not Voting: Claeys, O'Shea, Ryckman.

The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2105** submits the following report:

The House accedes to all Senate amendments to the bill, and your committee on conference further agrees to amend the bill as printed with Senate Committee amendments, as follows:

On page 1, by striking all in lines 9 through 32;

By striking all on pages 2 through 16;

On page 17, by striking all in lines 1 through 40; following line 40 by inserting:

"Section 1. (a) No postsecondary educational institution shall condition admission

or educational aid to an applicant for admission, hiring an applicant for employment or hiring, reappointing or promoting a faculty member, on the applicant's or faculty member's pledging allegiance to or making a statement of personal support for or opposition to any political ideology or movement, including a pledge or statement regarding diversity, equity or inclusion, or to request or require any such pledge or statement from an applicant or faculty member.

(b) If a postsecondary educational institution receives a pledge or statement describing a commitment to any particular political ideology or movement, including a pledge or statement regarding diversity, equity or inclusion, such institution may not grant or deny admission or educational aid to a student, hire an applicant for employment or hire, reappoint or promote a faculty member, on the basis of the viewpoints expressed in the pledge or statement.

(c) Nothing in this section shall:

(1) Prohibit such institution from requiring a student, faculty member or employee to comply with federal or state law, including antidiscrimination laws, or from taking action against a student, faculty member or employee for violations of federal or state law;

(2) be construed to limit or restrict the academic freedom of faculty or to prevent faculty members from teaching, researching or writing publications about diversity, equity, inclusion or other topics; or

(3) prohibit such institution from considering, in good faith, a faculty member's scholarship, teaching or subject-matter expertise in such faculty member's academic field.

(d) Each institution shall post and make publicly available on such institution's website all training materials used for students, faculty and staff on all matters of nondiscrimination, diversity, equity, inclusion, race, ethnicity, sex or bias and all of such institution's policies and guidance on such matters.

(e) Any person who believes their rights were violated through a violation of this section may file a complaint with the state board of regents. The board shall investigate the complaint to determine whether a violation of this section has occurred. Such investigation shall be complete within 45 days after the date of the receipt of the complaint. If the board determines, after investigation, that a postsecondary educational institution has violated this section, the institution shall remedy the violation within 90 days after the date of such determination. If the institution fails to remedy the violation within 90 days, the board shall report the matter to the attorney general, who may file an action in district court against the institution for declaratory relief or enjoin the violation.

(f) If the board determines, after investigation, that the institution has not violated this section, the person who believes their rights were violated may file a complaint with the attorney general, who shall investigate the complaint to determine whether a violation of this section has occurred. Such investigation shall be complete within 45 days after the date of the receipt of the complaint. If the attorney general determines, after an investigation, that a postsecondary educational institution has violated this section, the institution shall remedy the violation within 90 days after the date of such determination. If the institution fails to remedy the violation within 90 days, the attorney general may file an action in district court against the institution for declaratory relief or to enjoin the violation.

(g) An action under this section shall be filed in the district court of the county where the postsecondary educational institution's primary campus is located. The district court of any county shall have jurisdiction to enforce any order or finding of violation. If the district court finds that a postsecondary educational institution has violated this section, the district court shall enter an order:

- (1) Requiring the institution to comply with this section;
- (2) imposing a civil penalty in an amount of not more than \$10,000 for each violation; and
- (3) requiring the institution to pay the attorney general's expenses and costs incurred in enforcing the violation, if the court finds that the institution's violation was not made in good faith and was made without a reasonable basis in fact or law.

(h) Notwithstanding the provisions of K.S.A. 20-350, and amendments thereto, any civil penalty assessed by the district court shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto, and deposited in the state treasury and credited to the state board of regents state scholarship program account of the state general fund.

(i) On or before January 12, 2026, and the first day of each regular session of the legislature thereafter, the state board of regents shall submit a report to the legislature on the following matters that occurred in the previous fiscal year: Number of complaints filed with the state board of regents; outcomes of the board's investigations; number of complaints filed with the attorney general; outcomes of the attorney general's investigations; number of cases filed in district court; outcome of the cases filed; number and dollar amounts of civil penalties; enforcement expenses and costs of the attorney general; and any other information concerning violations of this section deemed pertinent by the board.

(j) Within 10 days after a determination by the board on whether a violation of this section has occurred, the board shall post on the board's website the findings and outcomes of the investigation and determination on each complaint filed. Such post shall not contain any personal identifiable information concerning the complainant.

(k) If a postsecondary educational institution, or any of such institution's agent acting within such agent's official capacity, are found by a court or the institution to have violated this section, the institution may take disciplinary action against the responsible agents in accordance with the institution's policies and procedures.

(l) As used in this section, "postsecondary educational institution" means any public university, municipal university, community college and technical college and includes any entity resulting from the consolidation or affiliation of any two or more of such postsecondary educational institutions.

(m) If any provision of this act or application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this act that can be given effect without the invalid provision or application, and to this end, the provisions of this act are declared to be severable.";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, by striking all after "ACT"; by striking all in lines 2 through 5; in line 6, by striking all before the period and inserting "concerning postsecondary educational institutions; prohibiting such institutions from certain actions concerning diversity, equity or inclusion, exceptions; providing for civil remedies and penalties; submitting a report to the legislature; posting information on the state board

of regents website";

And your committee on conference recommends the adoption of this report.

RICK BILLINGER

JR CLAEYS

PAT PETTEY

Conferees on part of Senate

STEVEN HOWE

CLARKE SANDERS

BRANDON WOODARD

Conferees on part of House

Senator Claeys moved the Senate adopt the Conference Committee Report on **HB 2105**.

On roll call, the vote was: Yeas 28; Nays 11; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Dietrich, Doll, Erickson, Fagg, Gossage, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pyle, Shallenburger, Steffen, Straub, Thompson, Tyson, Warren, Wilborn.

Nays: Corson, Faust-Goudeau, Francisco, Haley, Holland, Holscher, Pettey, Pittman, Reddi, Sykes, Ware.

Absent or Not Voting: Ryckman.

The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2144** submits the following report:

The House accedes to all Senate amendments to the bill, and your committee on conference further agrees to amend the bill as printed as Senate Substitute for House Bill No. 2144 with Senate Committee of the Whole amendments, as follows:

On page 1, following line 12, by inserting:

"New Section 1. (a) Encouraging suicide is knowingly encouraging another person to commit or attempt to commit suicide when the person knows that such other person has communicated a desire to commit suicide and such encouragement:

(1) Is made proximate in time to the other person committing or attempting to commit suicide; and

(2) substantially influences the other person's decision or methods used to commit or attempt to commit suicide.

(b) Encouraging suicide is a:

(1) Severity level 5, person felony if the other person attempts to commit suicide; and

(2) severity level 4, person felony if the other person commits suicide.

(c) As used in this section:

(1) "Attempt to commit suicide" means any physical action done by a person with the intent to commit suicide; and

(2) "encouraging a person to commit or attempt to commit suicide" means oral, written or visual communication that is persuasive or intended to be persuasive and that

gives advice to commit suicide, attempt to commit suicide or develop a plan to commit suicide.

(d) This section shall be a part of and supplemental to the Kansas criminal code.";

Also on page 1, in line 16, by striking all after "(1)"; by striking all in lines 17 and 18; in line 19, by striking "(2)"; also in line 19, after "to" by inserting ":

(A)";

Also on page 1, in line 21, by striking "\$3,000" and inserting "\$5,000"; in line 22, after the semicolon by inserting "or"; in line 23, by striking all before take and inserting "(B)"; in line 24, by striking "\$3,000" and inserting "\$5,000"; in line 27, by striking "(4)" and inserting "(2)"; in line 29, by striking "paragraphs" and inserting "paragraph"; also in line 29, by striking "through (3)"; in line 32, by striking "\$3,000" and inserting "\$5,000"; also in line 32, by striking "\$15,000" and inserting "\$25,000"; also in line 32, by striking "5" and inserting "6"; by striking all in line 33; in line 35, by striking all before "is" and inserting "at least \$25,000 but less than \$100,000"; also in line 35, by striking "4" and inserting "5"; also in line 35, after "felony" by inserting " and

(3) involving merchandise with an aggregate retail market value of \$100,000 or more is a severity level 4, nonperson felony";

On page 2, by striking all in lines 17 through 43;

On page 3, by striking all in lines 1 through 41;

On page 6, in line 2, by striking "1" and inserting "2";

On page 9, in line 22, by striking "1" and inserting "2"; in line 26, by striking "and"; in line 34, by striking "21-5801 and";

And by renumbering sections accordingly;

On page 1, in the title, in line 2, by striking the first "crime" and inserting "crimes"; also in line 2, after "of" by inserting "encouraging suicide and"; in line 3, by striking all after the first semicolon; in line 4, by striking all before "relating"; in line 9, by striking "21-5801 and";

And your committee on conference recommends the adoption of this report.

KELLIE WARREN

RICK WILBORN

ETHAN CORSON

Conferees on part of Senate

SUSAN HUMPHRIES

BOB LEWIS

DAN OSMAN

Conferees on part of House

Senator Warren moved the Senate adopt the Conference Committee Report on **S Sub HB 2144**.

On roll call, the vote was: Yeas 32; Nays 4; Present and Passing 1; Absent or Not Voting 3.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Corson, Dietrich, Doll, Erickson, Fagg, Francisco, Gossage, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Warren, Wilborn.

Nays: Haley, Holland, Reddi, Ware.
 Present and Passing: Faust-Goudeau.
 Absent or Not Voting: Claeys, O'Shea, Ryckman.
 The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2176** submits the following report:

The Senate recedes from all of its Committee of the Whole amendments to the bill, and your committee on conference further agrees to amend the bill as printed with Senate Committee amendments, as follows:

On page 2, in line 6, after the period by inserting "Each member shall be a resident of the library district.";

On page 6, in line 15, after the period by inserting "Each member shall be a resident of the library district.";

On page 9, following line 42, by inserting:

"New Sec. 17. Sections 17 through 23, and amendments thereto, shall be known and may be cited as the Dwayne Peaslee technical training center district act.

New Sec. 18. As used in sections 17 through 23, and amendments thereto:

(a) "Board" means the board of directors of the Dwayne Peaslee technical training center district; and

(b) "district" means the Dwayne Peaslee technical training center district, which includes all territory located in Douglas county.

New Sec. 19. (a) The board of county commissioners of Douglas county may submit the question of the creation of the Dwayne Peaslee technical training center district to the voters of the county at any primary election or general election or at a special election called and held in accordance with provisions of K.S.A. 10-120, and amendments thereto. Upon the adoption of a resolution calling for an election pursuant to this section, the county election officer shall cause the following proposition to be placed on the ballot at the election called for that purpose: "Shall a Dwayne Peaslee Technical Training Center district be established and authorized to levy a tax not to exceed 0.5 mills on all taxable tangible property located in the district to fund the budget of the Dwayne Peaslee Technical Training Center as determined by the board of directors of the district?"

(b) If the question of establishing the district is approved by a majority of those voting on the issue, the existing board of directors of the Dwayne Peaslee technical training center shall be dissolved. The board of county commissioners by resolution shall establish the first board of directors of the district to include a seven-member board, the criteria for serving on the board and term of office for members of the first board.

(c) Once appointed, the district board shall select board officers and the method of selection and the term of office for future board members.

New Sec. 20. All contracts previously entered into by the Dwayne Peaslee technical training center shall be binding on the district, and all outstanding bonds, debts and other obligations of the center shall become an obligation of the district.

New Sec. 21. (a) Each year the board of directors shall meet and organize by the election of a chairperson, secretary and treasurer and such other officers as the board

may deem necessary by a majority vote. The board shall fix the date and place of its regular meetings. Special meetings may be called by the chairperson or a majority vote of the district board. Written notice stating the time, place and purpose of any special meeting, unless waived, shall be given to each director at least two days prior to such meeting, and no business other than that stated in the notice shall be transacted at such meeting. The district board may adopt such bylaws as the board may deem appropriate, consistent with the provisions of this act.

(b) The treasurer shall give bond, in an amount fixed by the board. The bond shall be filed with the Douglas county clerk. The treasurer shall pay out the funds on orders of the board, signed by the chairperson and secretary of the board. The treasurer shall keep an accurate record of all moneys received and disbursed thereby and make a monthly report thereof to the board, or as often as the board requires.

New Sec. 22. The district shall constitute a body corporate and politic and shall have the power to:

- (a) Enter into contracts;
- (b) sue and be sued;
- (c) acquire, hold and convey real and personal property;
- (d) make and adopt rules and regulations for the administration of the district;
- (e) lease a site or sites and lease a building or buildings for district purposes;
- (f) acquire material and equipment deemed necessary by the board for the maintenance and extension of the technical training center;
- (g) employ such persons as the board deems necessary;
- (h) receive, accept and administer any moneys appropriated or granted to it by the state, the federal government or private industry;
- (i) receive and accept any gift or donation to the district and administer the same in accordance with any provisions thereof; and
- (j) make annual reports to the board of county commissioners of Douglas county, on or before January 31 of each year for the preceding calendar year, showing receipts and disbursements from all funds under its control and showing such statistical information relating to students served and programs offered.

New Sec. 23. (a) The district board shall prepare and publish an annual budget for the maintenance and support of the district in accordance with the provisions of K.S.A. 79-2925 et seq., and amendments thereto.

(b) The board is authorized to levy a tax of not to exceed 0.5 mills on all taxable tangible property in the district to fund the budget as determined by the district board. The tax shall be levied and collected in like manner as other taxes and shall be kept by the district in a separate fund. The tax levy shall not be considered a tax levy of Douglas county or the city of Lawrence.";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, by striking "library" and inserting "taxing"; in line 3, after the first semicolon by inserting "creating the Dwayne Peaslee technical training center district act;"; also in line 3, by striking "district" and inserting "districts"; in line 4, after the semicolon by inserting "limiting the tax levy for the Dwayne Peaslee technical training center district to not exceed 0.5 mills on the tangible taxable property of the district;";

And your committee on conference recommends the adoption of this report.

CAROLYN MCGINN

ELAINE BOWERS

MARCI FRANCISCO

Conferees on part of Senate

ADAM SMITH

BRIAN BERGKAMP

TOM SAWYER

Conferees on part of House

Senator McGinn moved the Senate adopt the Conference Committee Report on **HB 2176**.

On roll call, the vote was: Yeas 32; Nays 5; Present and Passing 0; Absent or Not Voting 3.

Yeas: Alley, Billinger, Bowers, Corson, Dietrich, Doll, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Steffen, Straub, Sykes, Thompson, Ware, Warren, Wilborn.

Nays: Baumgardner, Blasi, Erickson, Shallenburger, Tyson.

Absent or Not Voting: Claeys, O'Shea, Ryckman.

The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2465** submits the following report:

The House accedes to all Senate amendments to the bill, and your committee on conference further agrees to amend the bill as printed with Senate Committee of the Whole amendments, as follows:

On page 1, by striking all in lines 17 through 34; by striking all in pages 2 through 14; on page 15, by striking all in lines 1 through 18; following line 18, by inserting:

"New Section 1. The provisions of sections 1 through 7, and amendments thereto, shall be known and may be cited as the adoption savings account act.

New Sec. 2. As used in this act:

(a) "Act" means the adoption savings account act.

(b) "Account" or "adoption savings account" means an individual savings account established in accordance with the provisions of this act.

(c) "Account holder" means an individual who establishes an account that is designated as an adoption savings account pursuant to the provisions of section 3, and amendments thereto, with a financial institution.

(d) "Designated beneficiary" means the individual designated by an account holder pursuant to the provisions of section 3, and amendments thereto, as the individual whose eligible expenses are expected to be paid from the account for the adoption of a child.

(e) "Eligible expenses" means:

(1) Reasonable fees for legal and other professional services rendered in connection with an adoption or placement for adoption not to exceed customary fees for similar services by professionals of equivalent experience and reputation where the services are performed;

(2) reasonable fees of a licensed child-placing agency;
(3) actual and necessary expenses incidental to the adoption or placement proceeding;

(4) actual medical expenses of the mother attributable to pregnancy and birth;
(5) actual medical expenses of the child; and
(6) reasonable living expenses of the mother that are incurred during or as a result of the pregnancy.

(f) "Financial institution" means any state or federally chartered bank, trust company, savings and loan association or credit union that is:

(1) Authorized to do business in this state; and
(2) insured by the federal deposit insurance corporation or the national credit union administration.

(g) "Secretary" means the secretary of revenue.

New Sec. 3. (a) On and after July 1, 2025, any individual may open an account with a financial institution and designate the account, in its entirety, as an adoption savings account to be used to pay or reimburse a designated beneficiary's eligible expenses for the adoption of a child. An individual may be the account holder of multiple accounts and an individual may jointly own the account with another individual if such individuals file a joint income tax return. An account holder shall comply with the requirements of this act to be eligible for the modifications set forth in K.S.A. 79-32,117, and amendments thereto.

(b) (1) An account holder shall designate, not later than April 15 of the year following the taxable year during which the account is established, a prospective adoptive parent as the designated beneficiary of the account. Nothing in this section shall prohibit an account holder from designating such account holder as the designated beneficiary of an account. An account holder may change the designated beneficiary at any time, but no account shall have more than one designated beneficiary at any time. An individual may be designated as the designated beneficiary of more than one account if such accounts are held by separate account holders. No account holder shall be authorized to designate the same designated beneficiary on multiple accounts held by such account owner, except when opening certificates of deposit.

(2) The naming of a designated beneficiary shall not create a survivorship interest in the account for such designated beneficiary. In the event of the death of an account holder, the balance of such account shall be paid to the payable on death beneficiary in accordance with K.S.A. 9-1215, and amendments thereto, or, in the absence of a named payable on death beneficiary, in accordance with the provisions of the Kansas probate code.

(c) (1) The following limits apply to an account established pursuant to this act:

(A) The maximum contribution to an account in any tax year shall be \$6,000 for an individual and \$12,000 for a married couple filing a joint return;

(B) the maximum amount of all contributions into an account in all tax years shall be \$48,000 for an individual and \$96,000 for a married couple filing a joint return; and

(C) the maximum total amount in an account shall be \$100,000.

(2) If a limit in paragraph (1) is exceeded, then thereafter all interest or other income earned on the investment of moneys in an account shall be subject to the tax imposed by the Kansas income tax act.

(3) Moneys may remain in an account for an unlimited duration without the interest

or income being subject to recapture or penalty.

(d) The account holder shall not use moneys in an account to pay expenses of administering the account, except that a service fee may be deducted from the account by a financial institution. The account holder shall be responsible for maintaining documentation for the account and for eligible expenses related to the designated beneficiary's adoption of a child.

New Sec. 4. (a) The moneys in an adoption savings account may be:

- (1) Used for eligible expenses related to a designated beneficiary's adoption of a child;
- (2) used for eligible expenses that would have qualified pursuant to paragraph (1) but the adoption was not completed;
- (3) transferred to another newly created account;
- (4) invested in certificates of deposit opened and designated as adoption savings accounts; and
- (5) used to pay service fees assessed by the financial institution.

(b) Moneys withdrawn from an account shall be subject to recapture by the secretary in the tax year in which they were withdrawn if:

- (1) At the time of the withdrawal, it has been less than a year since the first deposit in the account; or
- (2) the moneys are used for any purpose other than the expenses or transactions authorized pursuant to subsection (a)(1).

(c) Moneys that are subject to recapture shall be an amount equal to the moneys withdrawn from an account and shall be added to the Kansas adjusted gross income pursuant to K.S.A. 79-32,117(b), and amendments thereto, of the account holder or, if the account holder is no longer living, the designated beneficiary. If any moneys are subject to recapture, the account holder shall pay a penalty in the following amounts:

- (1) If the withdrawal of moneys occurred 10 or less years after the first deposit in the account, 5% of the amount subject to recapture; and
- (2) if the withdrawal of moneys occurred more than 10 years after the first deposit in the account, 10% of the amount subject to recapture.

(d) The penalties provided in subsection (c) shall not apply if the withdrawn moneys are from an account after the death of the designated beneficiary, and the account holder did not designate a new designated beneficiary during the same tax year.

(e) If the account holder dies or, if the account is jointly owned and the account owners die, and the account does not have a surviving payable on death beneficiary, then all of the moneys in the account resulting from contributions or income earned from assets in the account shall be subject to recapture in the tax year of the death or deaths pursuant to K.S.A. 79-32,117, and amendments thereto, but no penalty shall be assessed pursuant to subsection (c).

New Sec. 5. (a) The secretary shall establish forms for an account holder to annually report information about any accounts held by such account holder. An account holder shall annually file with the account holder's state income tax return all forms required by the secretary under this section, the form 1099 for the account issued by the financial institution and any other supporting documentation the secretary requires.

(b) Prior to July 1, 2025, the secretary shall adopt rules and regulations necessary to administer the provisions of this act.

New Sec. 6. (a) No financial institution shall be required to:

(1) Designate an account as an adoption savings account or designate the beneficiaries of an account in the financial institution's account contracts or systems or in any other way;

(2) track the use of moneys withdrawn from an account; or

(3) report any information to the department of revenue or any other governmental agency that is not otherwise required by law.

(b) No financial institution shall be responsible or liable for:

(1) Determining or ensuring that an account holder is eligible for a Kansas adjusted gross income modification pursuant to K.S.A. 79-32,117, and amendments thereto;

(2) determining or ensuring that moneys in the account are used for eligible expenses; or

(3) reporting or remitting taxes or penalties related to the use of account moneys.

(c) A financial institution may rely on such financial institution's account records for determining a payable on death beneficiary for an adoption savings account. If the payable on death beneficiary in a financial institution's account records conflicts with the designated beneficiary on any form required by the secretary pursuant to this act, the payable on death beneficiary in such financial institution's account records shall control.

New Sec. 7. The state treasurer may have nonexclusive authority to market the adoption savings account program to account holders and financial institutions throughout the state and may report on the marketing initiatives in the state treasurer's office annual report.

New Sec. 8. (a) This section shall be known and may be cited as the pregnancy resource act.

(b) As used in this section:

(1) "Eligible charitable organization" means an organization that is:

(A) Exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(B) a nonprofit organization organized under the laws of this state; and

(C) (i) a member of an organization whose members are pregnancy centers or residential maternity care facilities based in the state; or

(ii) a pregnancy center or residential maternity facility that:

(a) Maintains a dedicated phone number for clients;

(b) maintains in this state its primary physical office, clinic or residential home that is open for clients for a minimum of 20 hours a week, excluding state holidays;

(c) offers services, at no cost to the client, for the express purpose of providing assistance to women in order to carry their pregnancy to term, encourage parenting or adoption, prevent abortion and promote healthy childbirth; and

(d) utilizes trained healthcare providers to perform any available medical procedures.

(2) "Healthcare provider" means an individual licensed, registered or certified by the:

(A) State board of healing arts;

(B) board of nursing; or

(C) behavioral sciences regulatory board.

(c) (1) For taxable years commencing after December 31, 2023, a credit shall be allowed against the income, privilege or premium tax liability imposed upon a taxpayer

pursuant to the Kansas income tax act, the privilege tax imposed upon any national banking association, state bank, trust company or savings and loan association pursuant to article 11 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, or the premiums tax and privilege fees imposed upon an insurance company pursuant to K.S.A. 40-252, and amendments thereto, in an amount equal to 70% of the total amount contributed during the taxable year by a taxpayer to an eligible charitable organization.

(2) A contribution for which a credit is claimed must be a voluntary contribution and shall not be a payment for services rendered.

(3) If the amount of such tax credit exceeds the taxpayer's tax liability for such tax year, the taxpayer may carry over the amount that exceeds such tax liability for deduction from the taxpayer's liability in the next succeeding tax year or years until the total amount of the tax credit has been deducted from tax liability, except that no such tax credit shall be carried over for deduction after the fifth tax year succeeding the tax year in which the contribution was made.

(4) In no event shall the total amount of credits allowed under this section for contributions to a single eligible charitable organization exceed \$5,000,000 per tax year.

(5) The aggregate amount of credits claimed pursuant to this section shall not exceed \$10,000,000 per tax year.

(d) Taxpayers claiming a credit authorized by this section shall provide the name of the eligible charitable organization and the amount of the contribution to the department of revenue on forms provided by the department.

(e) An eligible charitable organization shall provide the department with a written certification pursuant to subsection (f) that it meets all criteria to be considered an eligible charitable organization. The organization shall also notify the department of any changes that may affect eligibility under this section.

(f) The eligible charitable organization's written certification must be signed by an officer of the organization under penalty of perjury. The written certification shall include the following:

(1) Verification of the organization's status under section 501(c)(3) of the federal internal revenue code of 1986;

(2) a statement that the organization does not provide, pay for, refer for or provide coverage of abortions and does not financially support, partner with or affiliate with any other entity that provides, pays for, refers for or provides coverage of abortions, including nonsurgical abortions and abortifacients;

(3) a statement that the organization maintains its principal office or presence in this state and that at least 50% of its clients claim to be residents of this state; and

(4) any other information that the department requires to administer this section.

(g) The department shall review each written certification and determine whether the organization meets all the criteria to be considered an eligible charitable organization and notify the organization of its determination. The department may also periodically request recertification from the organization. The department shall compile and make available to the public a list of eligible charitable organizations.

(h) Tax credits authorized by this section that are earned by a partnership, limited liability company, S corporation or other similar pass-through entity shall be allocated among all partners, members or shareholders, respectively, either in proportion to their ownership interest in such entity or as the partners, members or shareholders mutually agree as provided in an executed agreement.

(i) Prior to claiming any credit on a return, a taxpayer shall apply for credits with the department on forms prescribed by the department. In the application the taxpayer shall certify to the department the dollar amount of the contributions made or to be made during the calendar year. Within 30 days after the receipt of an application, the department shall allocate credits based on the dollar amount of contributions as certified in the application. If the department cannot allocate the full amount of credits certified in the application due to the limit on the aggregate amount of credits that may be awarded under this section in a tax year, the department shall so notify the applicant within 30 days with the amount of credits, if any, that may be allocated to the applicant in the calendar year. Once the department has allocated credits to a taxpayer, if the contribution for which a credit is allocated has not been made as of the date of the allocation, then the contribution must be made not later than 90 days from the date of the allocation. If the contribution is not made within such time period, the allocation shall be cancelled and returned to the department for reallocation.

Sec. 9. K.S.A. 2023 Supp. 79-32,117 is hereby amended to read as follows: 79-32,117. (a) The Kansas adjusted gross income of an individual means such individual's federal adjusted gross income for the taxable year, with the modifications specified in this section.

(b) There shall be added to federal adjusted gross income:

(i) Interest income less any related expenses directly incurred in the purchase of state or political subdivision obligations, to the extent that the same is not included in federal adjusted gross income, on obligations of any state or political subdivision thereof, but to the extent that interest income on obligations of this state or a political subdivision thereof issued prior to January 1, 1988, is specifically exempt from income tax under the laws of this state authorizing the issuance of such obligations, it shall be excluded from computation of Kansas adjusted gross income whether or not included in federal adjusted gross income. Interest income on obligations of this state or a political subdivision thereof issued after December 31, 1987, shall be excluded from computation of Kansas adjusted gross income whether or not included in federal adjusted gross income.

(ii) Taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state or any other taxing jurisdiction to the extent deductible in determining federal adjusted gross income and not credited against federal income tax. This paragraph shall not apply to taxes imposed under the provisions of K.S.A. 79-1107 or 79-1108, and amendments thereto, for privilege tax year 1995, and all such years thereafter.

(iii) The federal net operating loss deduction, except that the federal net operating loss deduction shall not be added to an individual's federal adjusted gross income for tax years beginning after December 31, 2016.

(iv) Federal income tax refunds received by the taxpayer if the deduction of the taxes being refunded resulted in a tax benefit for Kansas income tax purposes during a prior taxable year. Such refunds shall be included in income in the year actually received regardless of the method of accounting used by the taxpayer. For purposes hereof, a tax benefit shall be deemed to have resulted if the amount of the tax had been deducted in determining income subject to a Kansas income tax for a prior year regardless of the rate of taxation applied in such prior year to the Kansas taxable income, but only that portion of the refund shall be included as bears the same

proportion to the total refund received as the federal taxes deducted in the year to which such refund is attributable bears to the total federal income taxes paid for such year. For purposes of the foregoing sentence, federal taxes shall be considered to have been deducted only to the extent such deduction does not reduce Kansas taxable income below zero.

(v) The amount of any depreciation deduction or business expense deduction claimed on the taxpayer's federal income tax return for any capital expenditure in making any building or facility accessible to the handicapped, for which expenditure the taxpayer claimed the credit allowed by K.S.A. 79-32,177, and amendments thereto.

(vi) Any amount of designated employee contributions picked up by an employer pursuant to K.S.A. 12-5005, 20-2603, 74-4919 and 74-4965, and amendments thereto.

(vii) The amount of any charitable contribution made to the extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 79-32,196, and amendments thereto.

(viii) The amount of any costs incurred for improvements to a swine facility, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,204, and amendments thereto.

(ix) The amount of any ad valorem taxes and assessments paid and the amount of any costs incurred for habitat management or construction and maintenance of improvements on real property, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,203, and amendments thereto.

(x) Amounts received as nonqualified withdrawals, as defined by K.S.A. 75-643, and amendments thereto, if, at the time of contribution to a family postsecondary education savings account, such amounts were subtracted from the federal adjusted gross income pursuant to subsection (c)(xv) or if such amounts are not already included in the federal adjusted gross income.

(xi) The amount of any contribution made to the same extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 74-50,154, and amendments thereto.

(xii) For taxable years commencing after December 31, 2004, amounts received as withdrawals not in accordance with the provisions of K.S.A. 74-50,204, and amendments thereto, if, at the time of contribution to an individual development account, such amounts were subtracted from the federal adjusted gross income pursuant to subsection (c)(xiii), or if such amounts are not already included in the federal adjusted gross income.

(xiii) The amount of any expenditures claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,217 through 79-32,220 or 79-32,222, and amendments thereto.

(xiv) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,221, and amendments thereto.

(xv) The amount of any expenditures claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,223 through 79-32,226, 79-32,228 through 79-32,231, 79-32,233 through 79-32,236, 79-32,238 through 79-32,241, 79-32,245 through

79-32,248 or 79-32,251 through 79-32,254, and amendments thereto.

(xvi) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,227, 79-32,232, 79-32,237, 79-32,249, 79-32,250 or 79-32,255, and amendments thereto.

(xvii) The amount of any amortization deduction claimed in determining federal adjusted gross income to the extent the same is claimed for deduction pursuant to K.S.A. 79-32,256, and amendments thereto.

(xviii) For taxable years commencing after December 31, 2006, the amount of any ad valorem or property taxes and assessments paid to a state other than Kansas or local government located in a state other than Kansas by a taxpayer who resides in a state other than Kansas, when the law of such state does not allow a resident of Kansas who earns income in such other state to claim a deduction for ad valorem or property taxes or assessments paid to a political subdivision of the state of Kansas in determining taxable income for income tax purposes in such other state, to the extent that such taxes and assessments are claimed as an itemized deduction for federal income tax purposes.

(xix) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any: (1) Loss from business as determined under the federal internal revenue code and reported from schedule C and on line 12 of the taxpayer's form 1040 federal individual income tax return; (2) loss from rental real estate, royalties, partnerships, S corporations, except those with wholly owned subsidiaries subject to the Kansas privilege tax, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined under the federal internal revenue code and reported from schedule E and on line 17 of the taxpayer's form 1040 federal individual income tax return; and (3) farm loss as determined under the federal internal revenue code and reported from schedule F and on line 18 of the taxpayer's form 1040 federal income tax return; all to the extent deducted or subtracted in determining the taxpayer's federal adjusted gross income. For purposes of this subsection, references to the federal form 1040 and federal schedule C, schedule E, and schedule F, shall be to such form and schedules as they existed for tax year 2011, and as revised thereafter by the internal revenue service.

(xx) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for self-employment taxes under section 164(f) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer, to the extent the deduction is attributable to income reported on schedule C, E or F and on line 12, 17 or 18 of the taxpayer's form 1040 federal income tax return.

(xxi) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for pension, profit sharing, and annuity plans of self-employed individuals under section 62(a)(6) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any deduction for health insurance under section 162(l) of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxiii) For taxable years beginning after December 31, 2012, and ending before

January 1, 2017, the amount of any deduction for domestic production activities under section 199 of the federal internal revenue code as in effect on January 1, 2012, and amendments thereto, in determining the federal adjusted gross income of an individual taxpayer.

(xxiv) For taxable years commencing after December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid for medical care of the taxpayer or the taxpayer's spouse or dependents when such expenses were paid or incurred for an abortion, or for a health benefit plan, as defined in K.S.A. 65-6731, and amendments thereto, for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as an itemized deduction for federal income tax purposes.

(xxv) For taxable years commencing after December 31, 2013, that portion of the amount of any expenditure deduction claimed in determining federal adjusted gross income for expenses paid by a taxpayer for health care when such expenses were paid or incurred for abortion coverage, a health benefit plan, as defined in K.S.A. 65-6731, and amendments thereto, when such expenses were paid or incurred for abortion coverage or amounts contributed to health savings accounts for such taxpayer's employees for the purchase of an optional rider for coverage of abortion in accordance with K.S.A. 40-2,190, and amendments thereto, to the extent that such taxes and assessments are claimed as a deduction for federal income tax purposes.

(xxvi) For all taxable years beginning after December 31, 2016, the amount of any charitable contribution made to the extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 72-4357, and amendments thereto, and is also claimed as an itemized deduction for federal income tax purposes.

(xxvii) For all taxable years commencing after December 31, 2020, the amount deducted by reason of a carryforward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

(xxviii) For all taxable years beginning after December 31, 2021, the amount of any contributions to, or earnings from, a first-time home buyer savings account if distributions from the account were not used to pay for expenses or transactions authorized pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto, or were not held for the minimum length of time required pursuant to K.S.A. 2023 Supp. 58-4904, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving payable on death beneficiary pursuant to K.S.A. 2023 Supp. 58-4904(e), and amendments thereto.

(xxix) For all taxable years beginning after December 31, 2024, the amount of any contributions to, or earnings from, an adoption savings account if distributions from the account were not used to pay for expenses or transactions authorized pursuant to section 4, and amendments thereto, or were not held for the minimum length of time required pursuant to section 4, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving payable on death beneficiary pursuant to section 4(e), and amendments thereto.

(c) There shall be subtracted from federal adjusted gross income:

(i) Interest or dividend income on obligations or securities of any authority,

commission or instrumentality of the United States and its possessions less any related expenses directly incurred in the purchase of such obligations or securities, to the extent included in federal adjusted gross income but exempt from state income taxes under the laws of the United States.

(ii) Any amounts received which are included in federal adjusted gross income but which are specifically exempt from Kansas income taxation under the laws of the state of Kansas.

(iii) The portion of any gain or loss from the sale or other disposition of property having a higher adjusted basis for Kansas income tax purposes than for federal income tax purposes on the date such property was sold or disposed of in a transaction in which gain or loss was recognized for purposes of federal income tax that does not exceed such difference in basis, but if a gain is considered a long-term capital gain for federal income tax purposes, the modification shall be limited to that portion of such gain which is included in federal adjusted gross income.

(iv) The amount necessary to prevent the taxation under this act of any annuity or other amount of income or gain which was properly included in income or gain and was taxed under the laws of this state for a taxable year prior to the effective date of this act, as amended, to the taxpayer, or to a decedent by reason of whose death the taxpayer acquired the right to receive the income or gain, or to a trust or estate from which the taxpayer received the income or gain.

(v) The amount of any refund or credit for overpayment of taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state, or any taxing jurisdiction, to the extent included in gross income for federal income tax purposes.

(vi) Accumulation distributions received by a taxpayer as a beneficiary of a trust to the extent that the same are included in federal adjusted gross income.

(vii) Amounts received as annuities under the federal civil service retirement system from the civil service retirement and disability fund and other amounts received as retirement benefits in whatever form which were earned for being employed by the federal government or for service in the armed forces of the United States.

(viii) Amounts received by retired railroad employees as a supplemental annuity under the provisions of 45 U.S.C. §§ 228b(a) and 228c(a)(1) et seq.

(ix) Amounts received by retired employees of a city and by retired employees of any board of such city as retirement allowances pursuant to K.S.A. 13-14,106, and amendments thereto, or pursuant to any charter ordinance exempting a city from the provisions of K.S.A. 13-14,106, and amendments thereto.

(x) For taxable years beginning after December 31, 1976, the amount of the federal tentative jobs tax credit disallowance under the provisions of 26 U.S.C. § 280C. For taxable years ending after December 31, 1978, the amount of the targeted jobs tax credit and work incentive credit disallowances under 26 U.S.C. § 280C.

(xi) For taxable years beginning after December 31, 1986, dividend income on stock issued by Kansas venture capital, inc.

(xii) For taxable years beginning after December 31, 1989, amounts received by retired employees of a board of public utilities as pension and retirement benefits pursuant to K.S.A. 13-1246, 13-1246a and 13-1249, and amendments thereto.

(xiii) For taxable years beginning after December 31, 2004, amounts contributed to and the amount of income earned on contributions deposited to an individual development account under K.S.A. 74-50,201 et seq., and amendments thereto.

(xiv) For all taxable years commencing after December 31, 1996, that portion of any income of a bank organized under the laws of this state or any other state, a national banking association organized under the laws of the United States, an association organized under the savings and loan code of this state or any other state, or a federal savings association organized under the laws of the United States, for which an election as an S corporation under subchapter S of the federal internal revenue code is in effect, which accrues to the taxpayer who is a stockholder of such corporation and which is not distributed to the stockholders as dividends of the corporation. For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of modification under this subsection shall exclude the portion of income or loss reported on schedule E and included on line 17 of the taxpayer's form 1040 federal individual income tax return.

(xv) For all taxable years beginning after December 31, 2017, the cumulative amounts not exceeding \$3,000, or \$6,000 for a married couple filing a joint return, for each designated beneficiary that are contributed to: (1) A family postsecondary education savings account established under the Kansas postsecondary education savings program or a qualified tuition program established and maintained by another state or agency or instrumentality thereof pursuant to section 529 of the internal revenue code of 1986, as amended, for the purpose of paying the qualified higher education expenses of a designated beneficiary; or (2) an achieving a better life experience (ABLE) account established under the Kansas ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof pursuant to section 529A of the internal revenue code of 1986, as amended, for the purpose of saving private funds to support an individual with a disability. The terms and phrases used in this paragraph shall have the meaning respectively ascribed thereto by the provisions of K.S.A. 75-643 and 75-652, and amendments thereto, and the provisions of such sections are hereby incorporated by reference for all purposes thereof.

(xvi) For all taxable years beginning after December 31, 2004, amounts received by taxpayers who are or were members of the armed forces of the United States, including service in the Kansas army and air national guard, as a recruitment, sign up or retention bonus received by such taxpayer as an incentive to join, enlist or remain in the armed services of the United States, including service in the Kansas army and air national guard, and amounts received for repayment of educational or student loans incurred by or obligated to such taxpayer and received by such taxpayer as a result of such taxpayer's service in the armed forces of the United States, including service in the Kansas army and air national guard.

(xvii) For all taxable years beginning after December 31, 2004, amounts received by taxpayers who are eligible members of the Kansas army and air national guard as a reimbursement pursuant to K.S.A. 48-281, and amendments thereto, and amounts received for death benefits pursuant to K.S.A. 48-282, and amendments thereto, to the extent that such death benefits are included in federal adjusted gross income of the taxpayer.

(xviii) For the taxable year beginning after December 31, 2006, amounts received as benefits under the federal social security act which are included in federal adjusted gross income of a taxpayer with federal adjusted gross income of \$50,000 or less, whether such taxpayer's filing status is single, head of household, married filing

separate or married filing jointly; and for all taxable years beginning after December 31, 2007, amounts received as benefits under the federal social security act which are included in federal adjusted gross income of a taxpayer with federal adjusted gross income of \$75,000 or less, whether such taxpayer's filing status is single, head of household, married filing separate or married filing jointly.

(xix) Amounts received by retired employees of Washburn university as retirement and pension benefits under the university's retirement plan.

(xx) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of any: (1) Net profit from business as determined under the federal internal revenue code and reported from schedule C and on line 12 of the taxpayer's form 1040 federal individual income tax return; (2) net income, not including guaranteed payments as defined in section 707(c) of the federal internal revenue code and as reported to the taxpayer from federal schedule K-1, (form 1065-B), in box 9, code F or as reported to the taxpayer from federal schedule K-1, (form 1065) in box 4, from rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined under the federal internal revenue code and reported from schedule E and on line 17 of the taxpayer's form 1040 federal individual income tax return; and (3) net farm profit as determined under the federal internal revenue code and reported from schedule F and on line 18 of the taxpayer's form 1040 federal income tax return; all to the extent included in the taxpayer's federal adjusted gross income. For purposes of this subsection, references to the federal form 1040 and federal schedule C, schedule E, and schedule F, shall be to such form and schedules as they existed for tax year 2011 and as revised thereafter by the internal revenue service.

(xxi) For all taxable years beginning after December 31, 2013, amounts equal to the unreimbursed travel, lodging and medical expenditures directly incurred by a taxpayer while living, or a dependent of the taxpayer while living, for the donation of one or more human organs of the taxpayer, or a dependent of the taxpayer, to another person for human organ transplantation. The expenses may be claimed as a subtraction modification provided for in this section to the extent the expenses are not already subtracted from the taxpayer's federal adjusted gross income. In no circumstances shall the subtraction modification provided for in this section for any individual, or a dependent, exceed \$5,000. As used in this section, "human organ" means all or part of a liver, pancreas, kidney, intestine, lung or bone marrow. The provisions of this paragraph shall take effect on the day the secretary of revenue certifies to the director of the budget that the cost for the department of revenue of modifications to the automated tax system for the purpose of implementing this paragraph will not exceed \$20,000.

(xxii) For taxable years beginning after December 31, 2012, and ending before January 1, 2017, the amount of net gain from the sale of: (1) Cattle and horses, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 24 months or more from the date of acquisition; and (2) other livestock, regardless of age, held by the taxpayer for draft, breeding, dairy or sporting purposes, and held by such taxpayer for 12 months or more from the date of acquisition. The subtraction from federal adjusted gross income shall be limited to the amount of the additions recognized under the provisions of subsection (b)(xix) attributable to the business in which the livestock sold had been used. As used in this paragraph, the term "livestock" shall not include poultry.

(xxiii) For all taxable years beginning after December 31, 2012, amounts received under either the Overland Park, Kansas police department retirement plan or the Overland Park, Kansas fire department retirement plan, both as established by the city of Overland Park, pursuant to the city's home rule authority.

(xxiv) For taxable years beginning after December 31, 2013, and ending before January 1, 2017, the net gain from the sale from Christmas trees grown in Kansas and held by the taxpayer for six years or more.

(xxv) For all taxable years commencing after December 31, 2020, 100% of global intangible low-taxed income under section 951A of the federal internal revenue code of 1986, before any deductions allowed under section 250(a)(1)(B) of such code.

(xxvi) For all taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

(xxvii) For taxable years commencing after December 31, 2020, the amount disallowed as a deduction pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures shall be allowed to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

(xxviii) For all taxable years beginning after December 31, 2021: (1) The amount contributed to a first-time home buyer savings account pursuant to K.S.A. 2023 Supp. 58-4903, and amendments thereto, in an amount not to exceed \$3,000 for an individual or \$6,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in a first-time home buyer savings account.

(xxix) For all taxable years beginning after December 31, 2024: (1) The amount contributed to an adoption savings account pursuant to section 3, and amendments thereto, in an amount not to exceed \$6,000 for an individual or \$12,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in an adoption savings account.

(d) There shall be added to or subtracted from federal adjusted gross income the taxpayer's share, as beneficiary of an estate or trust, of the Kansas fiduciary adjustment determined under K.S.A. 79-32,135, and amendments thereto.

(e) The amount of modifications required to be made under this section by a partner which relates to items of income, gain, loss, deduction or credit of a partnership shall be determined under K.S.A. 79-32,131, and amendments thereto, to the extent that such items affect federal adjusted gross income of the partner.

Sec. 10. K.S.A. 79-32,202a is hereby amended to read as follows: 79-32,202a. (a) (1) Commencing in For tax year years 2014, and all tax years thereafter through 2023, and in addition to the credit provided in subsection (b), there shall be allowed as a credit against the tax liability of a resident individual imposed under the Kansas income tax act an amount equal to: ~~(1)(A)~~ 25% of the amount of the credit allowed against such taxpayer's federal income tax liability pursuant to section 23 of the federal internal revenue code determined without regard to subsection (c) of such section; ~~(2)(B)~~ in addition to subsection (a)(1)(A), 25% of the amount of such federal income tax credit, if the child adopted by the taxpayer was a resident of Kansas prior to such lawful adoption; and ~~(3)(C)~~ in addition to subsections (a)(1)(A) and ~~(a)(2)(a)(1)(B)~~, 25% of the amount of such federal income tax credit, if the child adopted by the taxpayer is a child with special needs, as defined in section 23 of the federal internal revenue code,

and the child was a resident of Kansas prior to such lawful adoption, for the taxable year in which such credit was claimed against the taxpayer's federal income tax liability.

(2) For tax year 2024, and all tax years thereafter, and in addition to the credit provided in subsection (b), there shall be allowed as a credit against the tax liability of a resident individual imposed under the Kansas income tax act an amount equal to 100% of the amount of the credit allowed against such taxpayer's federal income tax liability pursuant to section 23 of the federal internal revenue code determined without regard to subsection (c) of such section for the taxable year in which such credit was claimed against the taxpayer's federal income tax liability.

~~(b) Commencing in~~ For tax year 2014, and all tax years thereafter, there shall be allowed as a credit against the tax liability of a resident individual imposed under the Kansas income tax act an amount equal to \$1,500 for the taxable year in which occurs the lawful adoption of a child in the custody of the secretary for children and families or a child with special needs, whether or not such individual is reimbursed for all or part of qualified adoption expenses or has received a public or private grant therefor. As used in this subsection, terms and phrases shall have the meanings ascribed thereto by the provisions of section 23 of the federal internal revenue code.

(c) The credit allowed by subsections (a) and (b) shall not exceed the amount of the tax imposed by K.S.A. 79-32,110, and amendments thereto, reduced by the sum of any other credits allowable pursuant to law. If the amount of such tax credit exceeds the taxpayer's income tax liability for such taxable year, the amount thereof ~~which that~~ exceeds such tax liability may be carried over for deduction from the taxpayer's income tax liability in the next succeeding taxable year or years until the total amount of the tax credits has been deducted from tax liability.

Sec. 11. K.S.A. 2023 Supp. 79-3606 is hereby amended to read as follows: 79-3606. The following shall be exempt from the tax imposed by this act:

(a) All sales of motor-vehicle fuel or other articles upon which a sales or excise tax has been paid, not subject to refund, under the laws of this state except cigarettes and electronic cigarettes as defined by K.S.A. 79-3301, and amendments thereto, including consumable material for such electronic cigarettes, cereal malt beverages and malt products as defined by K.S.A. 79-3817, and amendments thereto, including wort, liquid malt, malt syrup and malt extract, that is not subject to taxation under the provisions of K.S.A. 79-41a02, and amendments thereto, motor vehicles taxed pursuant to K.S.A. 79-5117, and amendments thereto, tires taxed pursuant to K.S.A. 65-3424d, and amendments thereto, drycleaning and laundry services taxed pursuant to K.S.A. 65-34,150, and amendments thereto, and gross receipts from regulated sports contests taxed pursuant to the Kansas professional regulated sports act, and amendments thereto;

(b) all sales of tangible personal property or service, including the renting and leasing of tangible personal property, purchased directly by the state of Kansas, a political subdivision thereof, other than a school or educational institution, or purchased by a public or private nonprofit hospital, public hospital authority, nonprofit blood, tissue or organ bank or nonprofit integrated community care organization and used exclusively for state, political subdivision, hospital, public hospital authority, nonprofit blood, tissue or organ bank or nonprofit integrated community care organization purposes, except when: (1) Such state, hospital or public hospital authority is engaged or proposes to engage in any business specifically taxable under the provisions of this act and such items of tangible personal property or service are used or proposed to be

used in such business; or (2) such political subdivision is engaged or proposes to engage in the business of furnishing gas, electricity or heat to others and such items of personal property or service are used or proposed to be used in such business;

(c) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly by a public or private elementary or secondary school or public or private nonprofit educational institution and used primarily by such school or institution for nonsectarian programs and activities provided or sponsored by such school or institution or in the erection, repair or enlargement of buildings to be used for such purposes. The exemption herein provided shall not apply to erection, construction, repair, enlargement or equipment of buildings used primarily for human habitation, except that such exemption shall apply to the erection, construction, repair, enlargement or equipment of buildings used for human habitation by the cerebral palsy research foundation of Kansas located in Wichita, Kansas, and multi community diversified services, incorporated, located in McPherson, Kansas;

(d) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any public or private nonprofit hospital or public hospital authority, public or private elementary or secondary school, a public or private nonprofit educational institution, state correctional institution including a privately constructed correctional institution contracted for state use and ownership, that would be exempt from taxation under the provisions of this act if purchased directly by such hospital or public hospital authority, school, educational institution or a state correctional institution; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state or district described in subsection (s), the total cost of which is paid from funds of such political subdivision or district and that would be exempt from taxation under the provisions of this act if purchased directly by such political subdivision or district. Nothing in this subsection or in the provisions of K.S.A. 12-3418, and amendments thereto, shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state or any such district. As used in this subsection, K.S.A. 12-3418 and 79-3640, and amendments thereto, "funds of a political subdivision" shall mean general tax revenues, the proceeds of any bonds and gifts or grants-in-aid. Gifts shall not mean funds used for the purpose of constructing, equipping, reconstructing, repairing, enlarging, furnishing or remodeling facilities that are to be leased to the donor. When any political subdivision of the state, district described in subsection (s), public or private nonprofit hospital or public hospital authority, public or private elementary or secondary school, public or private nonprofit educational institution, state correctional institution including a privately constructed correctional institution contracted for state use and ownership shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from

whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the political subdivision, district described in subsection (s), hospital or public hospital authority, school, educational institution or department of corrections concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. As an alternative to the foregoing procedure, any such contracting entity may apply to the secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant to rules and regulations adopted by the secretary establishing conditions and standards for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the political subdivision, district described in subsection (s), hospital or public hospital authority, school, educational institution or the contractor contracting with the department of corrections for a correctional institution concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(e) all sales of tangible personal property or services purchased by a contractor for the erection, repair or enlargement of buildings or other projects for the government of the United States, its agencies or instrumentalities, that would be exempt from taxation if purchased directly by the government of the United States, its agencies or instrumentalities. When the government of the United States, its agencies or instrumentalities shall contract for the erection, repair, or enlargement of any building or other project, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the government of the United States, its agencies or instrumentalities concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. As an alternative to the foregoing procedure, any such contracting entity may apply to the secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant to rules and regulations adopted by the secretary establishing conditions and standards

for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(f) tangible personal property purchased by a railroad or public utility for consumption or movement directly and immediately in interstate commerce;

(g) sales of aircraft including remanufactured and modified aircraft sold to persons using directly or through an authorized agent such aircraft as certified or licensed carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States or any foreign government or sold to any foreign government or agency or instrumentality of such foreign government and all sales of aircraft for use outside of the United States and sales of aircraft repair, modification and replacement parts and sales of services employed in the remanufacture, modification and repair of aircraft;

(h) all rentals of nonsectarian textbooks by public or private elementary or secondary schools;

(i) the lease or rental of all films, records, tapes, or any type of sound or picture transcriptions used by motion picture exhibitors;

(j) meals served without charge or food used in the preparation of such meals to employees of any restaurant, eating house, dining car, hotel, drugstore or other place where meals or drinks are regularly sold to the public if such employees' duties are related to the furnishing or sale of such meals or drinks;

(k) any motor vehicle, semitrailer or pole trailer, as such terms are defined by K.S.A. 8-126, and amendments thereto, or aircraft sold and delivered in this state to a bona fide resident of another state, which motor vehicle, semitrailer, pole trailer or aircraft is not to be registered or based in this state and which vehicle, semitrailer, pole trailer or aircraft will not remain in this state more than 10 days;

(l) all isolated or occasional sales of tangible personal property, services, substances or things, except isolated or occasional sale of motor vehicles specifically taxed under the provisions of K.S.A. 79-3603(o), and amendments thereto;

(m) all sales of tangible personal property that become an ingredient or component part of tangible personal property or services produced, manufactured or compounded for ultimate sale at retail within or without the state of Kansas; and any such producer, manufacturer or compounder may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for use as an ingredient or component part of the property or services produced, manufactured or compounded;

(n) all sales of tangible personal property that is consumed in the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, the treating of by-products or wastes derived from any such production process, the providing of services or the irrigation of crops for ultimate sale at retail within or without the state of Kansas; and any purchaser of such property may obtain from the director of taxation and furnish to the supplier an exemption certificate number

for tangible personal property for consumption in such production, manufacture, processing, mining, drilling, refining, compounding, treating, irrigation and in providing such services;

(o) all sales of animals, fowl and aquatic plants and animals, the primary purpose of which is use in agriculture or aquaculture, as defined in K.S.A. 47-1901, and amendments thereto, the production of food for human consumption, the production of animal, dairy, poultry or aquatic plant and animal products, fiber or fur, or the production of offspring for use for any such purpose or purposes;

(p) all sales of drugs dispensed pursuant to a prescription order by a licensed practitioner or a mid-level practitioner as defined by K.S.A. 65-1626, and amendments thereto. As used in this subsection, "drug" means a compound, substance or preparation and any component of a compound, substance or preparation, other than food and food ingredients, dietary supplements or alcoholic beverages, recognized in the official United States pharmacopeia, official homeopathic pharmacopeia of the United States or official national formulary, and supplement to any of them, intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease or intended to affect the structure or any function of the body, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of drugs used in the performance or induction of an abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(q) all sales of insulin dispensed by a person licensed by the state board of pharmacy to a person for treatment of diabetes at the direction of a person licensed to practice medicine by the state board of healing arts;

(r) all sales of oxygen delivery equipment, kidney dialysis equipment, enteral feeding systems, prosthetic devices and mobility enhancing equipment prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry, and in addition to such sales, all sales of hearing aids, as defined by K.S.A. 74-5807(c), and amendments thereto, and repair and replacement parts therefor, including batteries, by a person licensed in the practice of dispensing and fitting hearing aids pursuant to the provisions of K.S.A. 74-5808, and amendments thereto. For the purposes of this subsection: (1) "Mobility enhancing equipment" means equipment including repair and replacement parts to same, but does not include durable medical equipment, which is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle; is not generally used by persons with normal mobility; and does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer; and (2) "prosthetic device" means a replacement, corrective or supportive device including repair and replacement parts for same worn on or in the body to artificially replace a missing portion of the body, prevent or correct physical deformity or malfunction or support a weak or deformed portion of the body;

(s) except as provided in K.S.A. 82a-2101, and amendments thereto, all sales of tangible personal property or services purchased directly or indirectly by a groundwater management district organized or operating under the authority of K.S.A. 82a-1020 et seq., and amendments thereto, by a rural water district organized or operating under the authority of K.S.A. 82a-612, and amendments thereto, or by a water supply district organized or operating under the authority of K.S.A. 19-3501 et seq., 19-3522 et seq. or 19-3545, and amendments thereto, which property or services are used in the

construction activities, operation or maintenance of the district;

(t) all sales of farm machinery and equipment or aquaculture machinery and equipment, repair and replacement parts therefor and services performed in the repair and maintenance of such machinery and equipment. For the purposes of this subsection the term "farm machinery and equipment or aquaculture machinery and equipment" shall include a work-site utility vehicle, as defined in K.S.A. 8-126, and amendments thereto, and is equipped with a bed or cargo box for hauling materials, and shall also include machinery and equipment used in the operation of Christmas tree farming but shall not include any passenger vehicle, truck, truck tractor, trailer, semitrailer or pole trailer, other than a farm trailer, as such terms are defined by K.S.A. 8-126, and amendments thereto. "Farm machinery and equipment" includes precision farming equipment that is portable or is installed or purchased to be installed on farm machinery and equipment. "Precision farming equipment" includes the following items used only in computer-assisted farming, ranching or aquaculture production operations: Soil testing sensors, yield monitors, computers, monitors, software, global positioning and mapping systems, guiding systems, modems, data communications equipment and any necessary mounting hardware, wiring and antennas. Each purchaser of farm machinery and equipment or aquaculture machinery and equipment exempted herein must certify in writing on the copy of the invoice or sales ticket to be retained by the seller that the farm machinery and equipment or aquaculture machinery and equipment purchased will be used only in farming, ranching or aquaculture production. Farming or ranching shall include the operation of a feedlot and farm and ranch work for hire and the operation of a nursery;

(u) all leases or rentals of tangible personal property used as a dwelling if such tangible personal property is leased or rented for a period of more than 28 consecutive days;

(v) all sales of tangible personal property to any contractor for use in preparing meals for delivery to homebound elderly persons over 60 years of age and to homebound disabled persons or to be served at a group-sitting at a location outside of the home to otherwise homebound elderly persons over 60 years of age and to otherwise homebound disabled persons, as all or part of any food service project funded in whole or in part by government or as part of a private nonprofit food service project available to all such elderly or disabled persons residing within an area of service designated by the private nonprofit organization, and all sales of tangible personal property for use in preparing meals for consumption by indigent or homeless individuals whether or not such meals are consumed at a place designated for such purpose, and all sales of food products by or on behalf of any such contractor or organization for any such purpose;

(w) all sales of natural gas, electricity, heat and water delivered through mains, lines or pipes: (1) To residential premises for noncommercial use by the occupant of such premises; (2) for agricultural use and also, for such use, all sales of propane gas; (3) for use in the severing of oil; and (4) to any property which is exempt from property taxation pursuant to K.S.A. 79-201b, Second through Sixth. As used in this paragraph, "severing" means the same as defined in K.S.A. 79-4216(k), and amendments thereto. For all sales of natural gas, electricity and heat delivered through mains, lines or pipes pursuant to the provisions of subsection (w)(1) and (w)(2), the provisions of this subsection shall expire on December 31, 2005;

(x) all sales of propane gas, LP-gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant of residential premises occurring prior to January 1, 2006;

(y) all sales of materials and services used in the repairing, servicing, altering, maintaining, manufacturing, remanufacturing, or modification of railroad rolling stock for use in interstate or foreign commerce under authority of the laws of the United States;

(z) all sales of tangible personal property and services purchased directly by a port authority or by a contractor therefor as provided by the provisions of K.S.A. 12-3418, and amendments thereto;

(aa) all sales of materials and services applied to equipment that is transported into the state from without the state for repair, service, alteration, maintenance, remanufacture or modification and that is subsequently transported outside the state for use in the transmission of liquids or natural gas by means of pipeline in interstate or foreign commerce under authority of the laws of the United States;

(bb) all sales of used mobile homes or manufactured homes. As used in this subsection: (1) "Mobile homes" and "manufactured homes" mean the same as defined in K.S.A. 58-4202, and amendments thereto; and (2) "sales of used mobile homes or manufactured homes" means sales other than the original retail sale thereof;

(cc) all sales of tangible personal property or services purchased prior to January 1, 2012, except as otherwise provided, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business or retail business that meets the requirements established in K.S.A. 74-50,115, and amendments thereto, and the sale and installation of machinery and equipment purchased for installation at any such business or retail business, and all sales of tangible personal property or services purchased on or after January 1, 2012, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business that meets the requirements established in K.S.A. 74-50,115(e), and amendments thereto, and the sale and installation of machinery and equipment purchased for installation at any such business. When a person shall contract for the construction, reconstruction, enlargement or remodeling of any such business or retail business, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the owner of the business or retail business a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. As used in this subsection, "business" and "retail business" mean the same as defined in K.S.A. 74-50,114, and

amendments thereto. Project exemption certificates that have been previously issued under this subsection by the department of revenue pursuant to K.S.A. 74-50,115, and amendments thereto, but not including K.S.A. 74-50,115(e), and amendments thereto, prior to January 1, 2012, and have not expired will be effective for the term of the project or two years from the effective date of the certificate, whichever occurs earlier. Project exemption certificates that are submitted to the department of revenue prior to January 1, 2012, and are found to qualify will be issued a project exemption certificate that will be effective for a two-year period or for the term of the project, whichever occurs earlier;

(dd) all sales of tangible personal property purchased with food stamps issued by the United States department of agriculture;

(ee) all sales of lottery tickets and shares made as part of a lottery operated by the state of Kansas;

(ff) on and after July 1, 1988, all sales of new mobile homes or manufactured homes to the extent of 40% of the gross receipts, determined without regard to any trade-in allowance, received from such sale. As used in this subsection, "mobile homes" and "manufactured homes" mean the same as defined in K.S.A. 58-4202, and amendments thereto;

(gg) all sales of tangible personal property purchased in accordance with vouchers issued pursuant to the federal special supplemental food program for women, infants and children;

(hh) all sales of medical supplies and equipment, including durable medical equipment, purchased directly by a nonprofit skilled nursing home or nonprofit intermediate nursing care home, as defined by K.S.A. 39-923, and amendments thereto, for the purpose of providing medical services to residents thereof. This exemption shall not apply to tangible personal property customarily used for human habitation purposes. As used in this subsection, "durable medical equipment" means equipment including repair and replacement parts for such equipment, that can withstand repeated use, is primarily and customarily used to serve a medical purpose, generally is not useful to a person in the absence of illness or injury and is not worn in or on the body, but does not include mobility enhancing equipment as defined in subsection (r), oxygen delivery equipment, kidney dialysis equipment or enteral feeding systems;

(ii) all sales of tangible personal property purchased directly by a nonprofit organization for nonsectarian comprehensive multidiscipline youth development programs and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(jj) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly on behalf of a community-based facility for people with intellectual disability or mental health center organized pursuant to K.S.A. 19-4001 et seq., and amendments thereto, and licensed in accordance with the provisions of K.S.A. 39-2001 et seq., and amendments thereto, and all sales of tangible personal property or services purchased by contractors during the time period from July, 2003, through June, 2006, for the purpose of constructing, equipping, maintaining or furnishing a new facility for a community-based facility for people with intellectual disability or mental health center located in Riverton, Cherokee

County, Kansas, that would have been eligible for sales tax exemption pursuant to this subsection if purchased directly by such facility or center. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(kk) (1) (A) all sales of machinery and equipment that are used in this state as an integral or essential part of an integrated production operation by a manufacturing or processing plant or facility;

(B) all sales of installation, repair and maintenance services performed on such machinery and equipment; and

(C) all sales of repair and replacement parts and accessories purchased for such machinery and equipment.

(2) For purposes of this subsection:

(A) "Integrated production operation" means an integrated series of operations engaged in at a manufacturing or processing plant or facility to process, transform or convert tangible personal property by physical, chemical or other means into a different form, composition or character from that in which it originally existed. Integrated production operations shall include: (i) Production line operations, including packaging operations; (ii) preproduction operations to handle, store and treat raw materials; (iii) post production handling, storage, warehousing and distribution operations; and (iv) waste, pollution and environmental control operations, if any;

(B) "production line" means the assemblage of machinery and equipment at a manufacturing or processing plant or facility where the actual transformation or processing of tangible personal property occurs;

(C) "manufacturing or processing plant or facility" means a single, fixed location owned or controlled by a manufacturing or processing business that consists of one or more structures or buildings in a contiguous area where integrated production operations are conducted to manufacture or process tangible personal property to be ultimately sold at retail. Such term shall not include any facility primarily operated for the purpose of conveying or assisting in the conveyance of natural gas, electricity, oil or water. A business may operate one or more manufacturing or processing plants or facilities at different locations to manufacture or process a single product of tangible personal property to be ultimately sold at retail;

(D) "manufacturing or processing business" means a business that utilizes an integrated production operation to manufacture, process, fabricate, finish or assemble items for wholesale and retail distribution as part of what is commonly regarded by the general public as an industrial manufacturing or processing operation or an agricultural commodity processing operation. (i) Industrial manufacturing or processing operations include, by way of illustration but not of limitation, the fabrication of automobiles, airplanes, machinery or transportation equipment, the fabrication of metal, plastic, wood or paper products, electricity power generation, water treatment, petroleum refining, chemical production, wholesale bottling, newspaper printing, ready mixed concrete production, and the remanufacturing of used parts for wholesale or retail sale. Such processing operations shall include operations at an oil well, gas well, mine or other excavation site where the oil, gas, minerals, coal, clay, stone, sand or gravel that has been extracted from the earth is cleaned, separated, crushed, ground, milled, screened, washed or otherwise treated or prepared before its transmission to a refinery or before any other wholesale or retail distribution. (ii) Agricultural commodity processing operations include, by way of illustration but not of limitation, meat packing,

poultry slaughtering and dressing, processing and packaging farm and dairy products in sealed containers for wholesale and retail distribution, feed grinding, grain milling, frozen food processing, and grain handling, cleaning, blending, fumigation, drying and aeration operations engaged in by grain elevators or other grain storage facilities. (iii) Manufacturing or processing businesses do not include, by way of illustration but not of limitation, nonindustrial businesses whose operations are primarily retail and that produce or process tangible personal property as an incidental part of conducting the retail business, such as retailers who bake, cook or prepare food products in the regular course of their retail trade, grocery stores, meat lockers and meat markets that butcher or dress livestock or poultry in the regular course of their retail trade, contractors who alter, service, repair or improve real property, and retail businesses that clean, service or refurbish and repair tangible personal property for its owner;

(E) "repair and replacement parts and accessories" means all parts and accessories for exempt machinery and equipment, including, but not limited to, dies, jigs, molds, patterns and safety devices that are attached to exempt machinery or that are otherwise used in production, and parts and accessories that require periodic replacement such as belts, drill bits, grinding wheels, grinding balls, cutting bars, saws, refractory brick and other refractory items for exempt kiln equipment used in production operations;

(F) "primary" or "primarily" mean more than 50% of the time.

(3) For purposes of this subsection, machinery and equipment shall be deemed to be used as an integral or essential part of an integrated production operation when used to:

(A) Receive, transport, convey, handle, treat or store raw materials in preparation of its placement on the production line;

(B) transport, convey, handle or store the property undergoing manufacturing or processing at any point from the beginning of the production line through any warehousing or distribution operation of the final product that occurs at the plant or facility;

(C) act upon, effect, promote or otherwise facilitate a physical change to the property undergoing manufacturing or processing;

(D) guide, control or direct the movement of property undergoing manufacturing or processing;

(E) test or measure raw materials, the property undergoing manufacturing or processing or the finished product, as a necessary part of the manufacturer's integrated production operations;

(F) plan, manage, control or record the receipt and flow of inventories of raw materials, consumables and component parts, the flow of the property undergoing manufacturing or processing and the management of inventories of the finished product;

(G) produce energy for, lubricate, control the operating of or otherwise enable the functioning of other production machinery and equipment and the continuation of production operations;

(H) package the property being manufactured or processed in a container or wrapping in which such property is normally sold or transported;

(I) transmit or transport electricity, coke, gas, water, steam or similar substances used in production operations from the point of generation, if produced by the manufacturer or processor at the plant site, to that manufacturer's production operation; or, if purchased or delivered from off-site, from the point where the substance enters the

site of the plant or facility to that manufacturer's production operations;

(J) cool, heat, filter, refine or otherwise treat water, steam, acid, oil, solvents or other substances that are used in production operations;

(K) provide and control an environment required to maintain certain levels of air quality, humidity or temperature in special and limited areas of the plant or facility, where such regulation of temperature or humidity is part of and essential to the production process;

(L) treat, transport or store waste or other byproducts of production operations at the plant or facility; or

(M) control pollution at the plant or facility where the pollution is produced by the manufacturing or processing operation.

(4) The following machinery, equipment and materials shall be deemed to be exempt even though it may not otherwise qualify as machinery and equipment used as an integral or essential part of an integrated production operation: (A) Computers and related peripheral equipment that are utilized by a manufacturing or processing business for engineering of the finished product or for research and development or product design; (B) machinery and equipment that is utilized by a manufacturing or processing business to manufacture or rebuild tangible personal property that is used in manufacturing or processing operations, including tools, dies, molds, forms and other parts of qualifying machinery and equipment; (C) portable plants for aggregate concrete, bulk cement and asphalt including cement mixing drums to be attached to a motor vehicle; (D) industrial fixtures, devices, support facilities and special foundations necessary for manufacturing and production operations, and materials and other tangible personal property sold for the purpose of fabricating such fixtures, devices, facilities and foundations. An exemption certificate for such purchases shall be signed by the manufacturer or processor. If the fabricator purchases such material, the fabricator shall also sign the exemption certificate; (E) a manufacturing or processing business' laboratory equipment that is not located at the plant or facility, but that would otherwise qualify for exemption under subsection (3)(E); (F) all machinery and equipment used in surface mining activities as described in K.S.A. 49-601 et seq., and amendments thereto, beginning from the time a reclamation plan is filed to the acceptance of the completed final site reclamation.

(5) "Machinery and equipment used as an integral or essential part of an integrated production operation" shall not include:

(A) Machinery and equipment used for nonproduction purposes, including, but not limited to, machinery and equipment used for plant security, fire prevention, first aid, accounting, administration, record keeping, advertising, marketing, sales or other related activities, plant cleaning, plant communications and employee work scheduling;

(B) machinery, equipment and tools used primarily in maintaining and repairing any type of machinery and equipment or the building and plant;

(C) transportation, transmission and distribution equipment not primarily used in a production, warehousing or material handling operation at the plant or facility, including the means of conveyance of natural gas, electricity, oil or water, and equipment related thereto, located outside the plant or facility;

(D) office machines and equipment including computers and related peripheral equipment not used directly and primarily to control or measure the manufacturing process;

(E) furniture and other furnishings;

(F) buildings, other than exempt machinery and equipment that is permanently affixed to or becomes a physical part of the building, and any other part of real estate that is not otherwise exempt;

(G) building fixtures that are not integral to the manufacturing operation, such as utility systems for heating, ventilation, air conditioning, communications, plumbing or electrical;

(H) machinery and equipment used for general plant heating, cooling and lighting;

(I) motor vehicles that are registered for operation on public highways; or

(J) employee apparel, except safety and protective apparel that is purchased by an employer and furnished gratuitously to employees who are involved in production or research activities.

(6) Paragraphs (3) and (5) shall not be construed as exclusive listings of the machinery and equipment that qualify or do not qualify as an integral or essential part of an integrated production operation. When machinery or equipment is used as an integral or essential part of production operations part of the time and for nonproduction purposes at other times, the primary use of the machinery or equipment shall determine whether or not such machinery or equipment qualifies for exemption.

(7) The secretary of revenue shall adopt rules and regulations necessary to administer the provisions of this subsection;

(ll) all sales of educational materials purchased for distribution to the public at no charge by a nonprofit corporation organized for the purpose of encouraging, fostering and conducting programs for the improvement of public health, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such materials purchased by a nonprofit corporation which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(mm) all sales of seeds and tree seedlings; fertilizers, insecticides, herbicides, germicides, pesticides and fungicides; and services, purchased and used for the purpose of producing plants in order to prevent soil erosion on land devoted to agricultural use;

(nn) except as otherwise provided in this act, all sales of services rendered by an advertising agency or licensed broadcast station or any member, agent or employee thereof;

(oo) all sales of tangible personal property purchased by a community action group or agency for the exclusive purpose of repairing or weatherizing housing occupied by low-income individuals;

(pp) all sales of drill bits and explosives actually utilized in the exploration and production of oil or gas;

(qq) all sales of tangible personal property and services purchased by a nonprofit museum or historical society or any combination thereof, including a nonprofit organization that is organized for the purpose of stimulating public interest in the exploration of space by providing educational information, exhibits and experiences, that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(rr) all sales of tangible personal property that will admit the purchaser thereof to any annual event sponsored by a nonprofit organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, except that for taxable years commencing after December 31, 2013, this

subsection shall not apply to any sales of such tangible personal property purchased by a nonprofit organization which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto;

(ss) all sales of tangible personal property and services purchased by a public broadcasting station licensed by the federal communications commission as a noncommercial educational television or radio station;

(tt) all sales of tangible personal property and services purchased by or on behalf of a not-for-profit corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the sole purpose of constructing a Kansas Korean War memorial;

(uu) all sales of tangible personal property and services purchased by or on behalf of any rural volunteer fire-fighting organization for use exclusively in the performance of its duties and functions;

(vv) all sales of tangible personal property purchased by any of the following organizations that are exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the following purposes, and all sales of any such property by or on behalf of any such organization for any such purpose:

(1) The American heart association, Kansas affiliate, inc. for the purposes of providing education, training, certification in emergency cardiac care, research and other related services to reduce disability and death from cardiovascular diseases and stroke;

(2) the Kansas alliance for the mentally ill, inc. for the purpose of advocacy for persons with mental illness and to education, research and support for their families;

(3) the Kansas mental illness awareness council for the purposes of advocacy for persons who are mentally ill and for education, research and support for them and their families;

(4) the American diabetes association Kansas affiliate, inc. for the purpose of eliminating diabetes through medical research, public education focusing on disease prevention and education, patient education including information on coping with diabetes, and professional education and training;

(5) the American lung association of Kansas, inc. for the purpose of eliminating all lung diseases through medical research, public education including information on coping with lung diseases, professional education and training related to lung disease and other related services to reduce the incidence of disability and death due to lung disease;

(6) the Kansas chapters of the Alzheimer's disease and related disorders association, inc. for the purpose of providing assistance and support to persons in Kansas with Alzheimer's disease, and their families and caregivers;

(7) the Kansas chapters of the Parkinson's disease association for the purpose of eliminating Parkinson's disease through medical research and public and professional education related to such disease;

(8) the national kidney foundation of Kansas and western Missouri for the purpose of eliminating kidney disease through medical research and public and private education related to such disease;

(9) the heartstrings community foundation for the purpose of providing training, employment and activities for adults with developmental disabilities;

(10) the cystic fibrosis foundation, heart of America chapter, for the purposes of assuring the development of the means to cure and control cystic fibrosis and improving the quality of life for those with the disease;

(11) the spina bifida association of Kansas for the purpose of providing financial, educational and practical aid to families and individuals with spina bifida. Such aid includes, but is not limited to, funding for medical devices, counseling and medical educational opportunities;

(12) the CHWC, Inc., for the purpose of rebuilding urban core neighborhoods through the construction of new homes, acquiring and renovating existing homes and other related activities, and promoting economic development in such neighborhoods;

(13) the cross-lines cooperative council for the purpose of providing social services to low income individuals and families;

(14) the dreams work, inc., for the purpose of providing young adult day services to individuals with developmental disabilities and assisting families in avoiding institutional or nursing home care for a developmentally disabled member of their family;

(15) the KSDS, Inc., for the purpose of promoting the independence and inclusion of people with disabilities as fully participating and contributing members of their communities and society through the training and providing of guide and service dogs to people with disabilities, and providing disability education and awareness to the general public;

(16) the lyme association of greater Kansas City, Inc., for the purpose of providing support to persons with lyme disease and public education relating to the prevention, treatment and cure of lyme disease;

(17) the dream factory, inc., for the purpose of granting the dreams of children with critical and chronic illnesses;

(18) the Ottawa Suzuki strings, inc., for the purpose of providing students and families with education and resources necessary to enable each child to develop fine character and musical ability to the fullest potential;

(19) the international association of lions clubs for the purpose of creating and fostering a spirit of understanding among all people for humanitarian needs by providing voluntary services through community involvement and international cooperation;

(20) the Johnson county young matrons, inc., for the purpose of promoting a positive future for members of the community through volunteerism, financial support and education through the efforts of an all volunteer organization;

(21) the American cancer society, inc., for the purpose of eliminating cancer as a major health problem by preventing cancer, saving lives and diminishing suffering from cancer, through research, education, advocacy and service;

(22) the community services of Shawnee, inc., for the purpose of providing food and clothing to those in need;

(23) the angel babies association, for the purpose of providing assistance, support and items of necessity to teenage mothers and their babies; and

(24) the Kansas fairgrounds foundation for the purpose of the preservation, renovation and beautification of the Kansas state fairgrounds;

(ww) all sales of tangible personal property purchased by the habitat for humanity for the exclusive use of being incorporated within a housing project constructed by such

organization;

(xx) all sales of tangible personal property and services purchased by a nonprofit zoo that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, or on behalf of such zoo by an entity itself exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986 contracted with to operate such zoo and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo that would be exempt from taxation under the provisions of this section if purchased directly by such nonprofit zoo or the entity operating such zoo. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo. When any nonprofit zoo shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the nonprofit zoo concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the nonprofit zoo concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(yy) all sales of tangible personal property and services purchased by a parent-teacher association or organization, and all sales of tangible personal property by or on behalf of such association or organization;

(zz) all sales of machinery and equipment purchased by over-the-air, free access radio or television station that is used directly and primarily for the purpose of producing a broadcast signal or is such that the failure of the machinery or equipment to operate would cause broadcasting to cease. For purposes of this subsection, machinery and equipment shall include, but not be limited to, that required by rules and regulations

of the federal communications commission, and all sales of electricity which are essential or necessary for the purpose of producing a broadcast signal or is such that the failure of the electricity would cause broadcasting to cease;

(aaa) all sales of tangible personal property and services purchased by a religious organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and used exclusively for religious purposes, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after July 1, 1998, but prior to the effective date of this act upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the

director's designee;

(bbb) all sales of food for human consumption by an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, pursuant to a food distribution program that offers such food at a price below cost in exchange for the performance of community service by the purchaser thereof;

(ccc) on and after July 1, 1999, all sales of tangible personal property and services purchased by a primary care clinic or health center the primary purpose of which is to provide services to medically underserved individuals and families, and that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center that would be exempt from taxation under the provisions of this section if purchased directly by such clinic or center, except that for taxable years commencing after December 31, 2013, this subsection shall not apply to any sales of such tangible personal property and services purchased by a primary care clinic or health center which performs any abortion, as defined in K.S.A. 65-6701, and amendments thereto. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center. When any such clinic or center shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such clinic or center concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such clinic or center concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(ddd) on and after January 1, 1999, and before January 1, 2000, all sales of materials and services purchased by any class II or III railroad as classified by the federal surface transportation board for the construction, renovation, repair or replacement of class II or III railroad track and facilities used directly in interstate commerce. In the event any such track or facility for which materials and services were purchased sales tax exempt is not operational for five years succeeding the allowance of such exemption, the total amount of sales tax that would have been payable except for the operation of this subsection shall be recouped in accordance with rules and regulations adopted for such purpose by the secretary of revenue;

(eee) on and after January 1, 1999, and before January 1, 2001, all sales of materials and services purchased for the original construction, reconstruction, repair or replacement of grain storage facilities, including railroad sidings providing access thereto;

(fff) all sales of material handling equipment, racking systems and other related machinery and equipment that is used for the handling, movement or storage of tangible personal property in a warehouse or distribution facility in this state; all sales of installation, repair and maintenance services performed on such machinery and equipment; and all sales of repair and replacement parts for such machinery and equipment. For purposes of this subsection, a warehouse or distribution facility means a single, fixed location that consists of buildings or structures in a contiguous area where storage or distribution operations are conducted that are separate and apart from the business' retail operations, if any, and that do not otherwise qualify for exemption as occurring at a manufacturing or processing plant or facility. Material handling and storage equipment shall include aeration, dust control, cleaning, handling and other such equipment that is used in a public grain warehouse or other commercial grain storage facility, whether used for grain handling, grain storage, grain refining or processing, or other grain treatment operation;

(ggg) all sales of tangible personal property and services purchased by or on behalf of the Kansas academy of science, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and used solely by such academy for the preparation, publication and dissemination of education materials;

(hhh) all sales of tangible personal property and services purchased by or on behalf of all domestic violence shelters that are member agencies of the Kansas coalition against sexual and domestic violence;

(iii) all sales of personal property and services purchased by an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and such personal property and services are used by any such organization in the collection, storage and distribution of food products to nonprofit organizations that distribute such food products to persons pursuant to a food distribution program on a charitable basis without fee or charge, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities used for the collection and storage of such food products for any such organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing

in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after July 1, 2005, but prior to the effective date of this act upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(jjj) all sales of dietary supplements dispensed pursuant to a prescription order by a licensed practitioner or a mid-level practitioner as defined by K.S.A. 65-1626, and amendments thereto. As used in this subsection, "dietary supplement" means any product, other than tobacco, intended to supplement the diet that: (1) Contains one or more of the following dietary ingredients: A vitamin, a mineral, an herb or other botanical, an amino acid, a dietary substance for use by humans to supplement the diet by increasing the total dietary intake or a concentrate, metabolite, constituent, extract or combination of any such ingredient; (2) is intended for ingestion in tablet, capsule, powder, softgel, gelcap or liquid form, or if not intended for ingestion, in such a form, is not represented as conventional food and is not represented for use as a sole item of a

meal or of the diet; and (3) is required to be labeled as a dietary supplement, identifiable by the supplemental facts box found on the label and as required pursuant to 21 C.F.R. § 101.36;

(lll) all sales of tangible personal property and services purchased by special olympics Kansas, inc. for the purpose of providing year-round sports training and athletic competition in a variety of olympic-type sports for individuals with intellectual disabilities by giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy and participate in a sharing of gifts, skills and friendship with their families, other special olympics athletes and the community, and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization;

(mmm) all sales of tangible personal property purchased by or on behalf of the Marillac center, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing psycho-social-biological and special education services to children, and all sales of any such property by or on behalf of such organization for such purpose;

(nnn) all sales of tangible personal property and services purchased by the west Sedgwick county-sunrise rotary club and sunrise charitable fund for the purpose of constructing a boundless playground which is an integrated, barrier free and developmentally advantageous play environment for children of all abilities and disabilities;

(ooo) all sales of tangible personal property by or on behalf of a public library serving the general public and supported in whole or in part with tax money or a not-for-profit organization whose purpose is to raise funds for or provide services or other benefits to any such public library;

(ppp) all sales of tangible personal property and services purchased by or on behalf of a homeless shelter that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal income tax code of 1986, and used by any such homeless shelter to provide emergency and transitional housing for individuals and families experiencing homelessness, and all sales of any such property by or on behalf of any such homeless shelter for any such purpose;

(qqq) all sales of tangible personal property and services purchased by TLC for children and families, inc., hereinafter referred to as TLC, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and such property and services are used for the purpose of providing emergency shelter and treatment for abused and neglected children as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of TLC for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for TLC for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by TLC. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for TLC. When TLC contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the

contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to TLC a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, TLC shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(rrr) all sales of tangible personal property and services purchased by any county law library maintained pursuant to law and sales of tangible personal property and services purchased by an organization that would have been exempt from taxation under the provisions of this subsection if purchased directly by the county law library for the purpose of providing legal resources to attorneys, judges, students and the general public, and all sales of any such property by or on behalf of any such county law library;

(sss) all sales of tangible personal property and services purchased by catholic charities or youthville, hereinafter referred to as charitable family providers, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of providing emergency shelter and treatment for abused and neglected children as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of charitable family providers for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for charitable family providers for any such purpose which would be exempt from taxation under the provisions of this section if purchased directly by charitable family providers. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for charitable family providers. When charitable family providers contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may

purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to charitable family providers a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, charitable family providers shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction thereof, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(ttt) all sales of tangible personal property or services purchased by a contractor for a project for the purpose of restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility owned by a nonprofit museum that has been granted an exemption pursuant to subsection (qq), which such home or facility is located in a city that has been designated as a qualified hometown pursuant to the provisions of K.S.A. 75-5071 et seq., and amendments thereto, and which such project is related to the purposes of K.S.A. 75-5071 et seq., and amendments thereto, and that would be exempt from taxation under the provisions of this section if purchased directly by such nonprofit museum. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility for any such nonprofit museum. When any such nonprofit museum shall contract for the purpose of restoring, constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a home or facility, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such nonprofit museum a sworn statement on a form to be provided by the director of taxation that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been

returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in a home or facility or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such nonprofit museum shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(uuu) all sales of tangible personal property and services purchased by Kansas children's service league, hereinafter referred to as KCSL, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of providing for the prevention and treatment of child abuse and maltreatment as well as meeting additional critical needs for children, juveniles and family, and all sales of any such property by or on behalf of KCSL for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for KCSL for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by KCSL. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for KCSL. When KCSL contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to KCSL a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, KCSL shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials

purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(vvv) all sales of tangible personal property or services, including the renting and leasing of tangible personal property or services, purchased by jazz in the woods, inc., a Kansas corporation that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing jazz in the woods, an event benefiting children-in-need and other nonprofit charities assisting such children, and all sales of any such property by or on behalf of such organization for such purpose;

(www) all sales of tangible personal property purchased by or on behalf of the Frontenac education foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing education support for students, and all sales of any such property by or on behalf of such organization for such purpose;

(xxx) all sales of personal property and services purchased by the booth theatre foundation, inc., an organization, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such personal property and services are used by any such organization in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling of the booth theatre, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling the booth theatre for such organization, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization

concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. Sales tax paid on and after January 1, 2007, but prior to the effective date of this act upon the gross receipts received from any sale which would have been exempted by the provisions of this subsection had such sale occurred after the effective date of this act shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(yyy) all sales of tangible personal property and services purchased by TLC charities foundation, inc., hereinafter referred to as TLC charities, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of encouraging private philanthropy to further the vision, values, and goals of TLC for children and families, inc.; and all sales of such property and services by or on behalf of TLC charities for any such purpose and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for TLC charities for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by TLC charities. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for TLC charities. When TLC charities contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to TLC charities a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be incorporated into the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the

month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, TLC charities shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(zzz) all sales of tangible personal property purchased by the rotary club of shawnee foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, as amended, used for the purpose of providing contributions to community service organizations and scholarships;

(aaaa) all sales of personal property and services purchased by or on behalf of victory in the valley, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing a cancer support group and services for persons with cancer, and all sales of any such property by or on behalf of any such organization for any such purpose;

(bbbb) all sales of entry or participation fees, charges or tickets by Guadalupe health foundation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for such organization's annual fundraising event which purpose is to provide health care services for uninsured workers;

(cccc) all sales of tangible personal property or services purchased by or on behalf of wayside waifs, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing such organization's annual fundraiser, an event whose purpose is to support the care of homeless and abandoned animals, animal adoption efforts, education programs for children and efforts to reduce animal over-population and animal welfare services, and all sales of any such property, including entry or participation fees or charges, by or on behalf of such organization for such purpose;

(dddd) all sales of tangible personal property or services purchased by or on behalf of goodwill industries or Easter seals of Kansas, inc., both of which are exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing education, training and employment opportunities for people with disabilities and other barriers to employment;

(eeee) all sales of tangible personal property or services purchased by or on behalf of all American beef battalion, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of educating, promoting and participating as a contact group through the beef cattle industry in order to carry out such projects that provide support and morale to members of the United States armed forces and military services;

(ffff) all sales of tangible personal property and services purchased by sheltered living, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are

used for the purpose of providing residential and day services for people with developmental disabilities or intellectual disability, or both, and all sales of any such property by or on behalf of sheltered living, inc., for any such purpose; and all sales of tangible personal property or services purchased by a contractor for the purpose of rehabilitating, constructing, maintaining, repairing, enlarging, furnishing or remodeling homes and facilities for sheltered living, inc., for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by sheltered living, inc. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such homes and facilities for sheltered living, inc. When sheltered living, inc., contracts for the purpose of rehabilitating, constructing, maintaining, repairing, enlarging, furnishing or remodeling such homes and facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to sheltered living, inc., a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, sheltered living, inc., shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(gggg) all sales of game birds for which the primary purpose is use in hunting;

(hhhh) all sales of tangible personal property or services purchased on or after July 1, 2014, for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business identified under the North American industry classification system (NAICS) subsectors 1123, 1124, 112112, 112120 or 112210, and the sale and installation of machinery and equipment purchased for installation at any such business. The exemption provided in this subsection shall not apply to projects that have actual total costs less than \$50,000. When a person contracts for the construction, reconstruction, enlargement or remodeling of any such business, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment

for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to the owner of the business a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor of the contractor, who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(iiii) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the operation of services for Wichita children's home for any such purpose that would be exempt from taxation under the provisions of this section if purchased directly by Wichita children's home. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities for Wichita children's home. When Wichita children's home contracts for the purpose of constructing, maintaining, repairing, enlarging, furnishing or remodeling such facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to Wichita children's home a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, Wichita children's home shall be liable for the tax on all materials purchased for the project, and upon payment, it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto;

(jjjj) all sales of tangible personal property or services purchased by or on behalf of

the beacon, inc., that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of providing those desiring help with food, shelter, clothing and other necessities of life during times of special need;

(kkkk) all sales of tangible personal property and services purchased by or on behalf of reaching out from within, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, for the purpose of sponsoring self-help programs for incarcerated persons that will enable such incarcerated persons to become role models for non-violence while in correctional facilities and productive family members and citizens upon return to the community;

(llll) all sales of tangible personal property and services purchased by Gove county healthcare endowment foundation, inc., which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and which such property and services are used for the purpose of constructing and equipping an airport in Quinter, Kansas, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing and equipping an airport in Quinter, Kansas, for such organization, that would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing or equipping of facilities for such organization. When such organization shall contract for the purpose of constructing or equipping an airport in Quinter, Kansas, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in such facilities or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in such facilities reported and paid by such contractor to the director of taxation no later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. The provisions of this subsection shall expire and have no effect on and after July 1, 2019;

(mmmm) all sales of gold or silver coins; and palladium, platinum, gold or silver bullion. For the purposes of this subsection, "bullion" means bars, ingots or

commemorative medallions of gold, silver, platinum, palladium, or a combination thereof, for which the value of the metal depends on its content and not the form;

(nnnn) all sales of tangible personal property or services purchased by friends of hospice of Jefferson county, an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the purpose of providing support to the Jefferson county hospice agency in end-of-life care of Jefferson county families, friends and neighbors, and all sales of entry or participation fees, charges or tickets by friends of hospice of Jefferson county for such organization's fundraising event for such purpose;

(oooo) all sales of tangible personal property or services purchased for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a qualified business facility by a qualified firm or qualified supplier that meets the requirements established in K.S.A. 2023 Supp. 74-50,312 and 74-50,319, and amendments thereto, and that has been approved for a project exemption certificate by the secretary of commerce, and the sale and installation of machinery and equipment purchased by such qualified firm or qualified supplier for installation at any such qualified business facility. When a person shall contract for the construction, reconstruction, enlargement or remodeling of any such qualified business facility, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to the owner of the qualified firm or qualified supplier a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto. As used in this subsection, "qualified business facility," "qualified firm" and "qualified supplier" mean the same as defined in K.S.A. 2023 Supp. 74-50,311, and amendments thereto;

(pppp) (1) all sales of tangible personal property or services purchased by a not-for-profit corporation that is designated as an area agency on aging by the secretary for aging and disabilities services and is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code for the purpose of coordinating and providing seniors and those living with disabilities with services that promote person-centered care, including home-delivered meals, congregate meal settings, long-term case management, transportation, information, assistance and other preventative and intervention services to help service recipients remain in their homes and communities or for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for such area agency on aging; and

(2) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for an area agency on aging that would be exempt from taxation under the provisions of this section if purchased directly by such area agency on aging. Nothing in this paragraph shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for an area agency on aging. When an area agency on aging contracts for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and such contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project, the contractor shall furnish to such area agency on aging a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials that will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the area agency on aging concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof, the area agency on aging may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in K.S.A. 79-3615(h), and amendments thereto; ~~and~~

(qqqq) all sales of tangible personal property or services purchased by Kansas suicide prevention HQ, inc., an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the purpose of bringing suicide prevention training and awareness to communities across the state; ~~and~~

(rrrr) (1) All sales of tangible personal property or services purchased by a pregnancy resource center or residential maternity facility.

(2) As used in this subsection, "pregnancy resource center" or "residential maternity facility" means an organization that is:

(A) Exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(B) a nonprofit organization organized under the laws of this state; and

(C) a pregnancy resource center or residential maternity facility that:

- (i) Maintains a dedicated phone number for clients;
 (ii) maintains in this state its primary physical office, clinic or residential home that is open for clients for a minimum of 20 hours per week, excluding state holidays;
 (iii) offers services, at no cost to the client, for the express purpose of providing assistance to women in order to carry their pregnancy to term, encourage parenting or adoption, prevent abortion and promote healthy childbirth; and
 (iv) utilizes trained healthcare providers, as defined by section 8, and amendments thereto, to perform any available medical procedures.

Sec. 12. K.S.A. 79-32,202a and K.S.A. 2023 Supp. 79-32,117 and 79-3606 are hereby repealed.";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, by striking all after "to"; by striking all in lines 2 through 13; in line 14, by striking "79-4508a" and inserting "adoption expenses; enacting the adoption savings account act; allowing individuals to establish adoption savings accounts with certain financial institutions; providing eligible expenses, requirements and restrictions for such accounts; requiring the secretary of revenue to adopt certain rules and regulations; granting nonexclusive marketing authority to the state treasurer; establishing addition and subtraction modifications for contributions to such accounts under the Kansas income tax act; increasing the income tax credit amount for adoption expenses; relating to pregnancy resource centers and residential maternity facilities; establishing an income, privilege and premium tax credit for contributions to eligible charitable organizations operating pregnancy centers or residential maternity facilities; providing for a sales tax exemption for purchases by pregnancy resource centers and residential maternity facilities; amending K.S.A. 79-32,202a and K.S.A. 2023 Supp. 79-32,117 and 79-3606";

CARYN TYSON

VIRGIL PECK

Conferees on part of Senate

ADAM SMITH

BRIAN BERGKAMP

Conferees on part of House

Senator Tyson moved the Senate adopt the Conference Committee Report on **HB 2465**.

On roll call, the vote was: Yeas 29; Nays 10; Present and Passing 0; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Gossage, Kerschen, Kloos, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pyle, Shallenburger, Steffen, Straub, Thompson, Tyson, Warren, Wilborn.

Nays: Corson, Francisco, Haley, Holland, Holscher, Pettey, Pittman, Reddi, Sykes, Ware.

Absent or Not Voting: Ryckman.

The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2501** submits the following report:

The House accedes to all Senate amendments to the bill, and your committee on conference further agrees to amend the bill as printed with Senate Committee amendments, as follows:

On page 1, by striking all in lines 6 through 10; following line 10, by inserting:

"Section 1. (a) Railroads operating within Kansas are required to maintain minimum distances from the near-edge of railroad crossings to railroad rolling stock stored on sidings if such railroad crossing does not have electronic warning signals. The minimum distance for the storage of railroad rolling stock from the near-edge of railroad crossings shall be 250 feet unless the department of transportation determines a lesser or greater distance is necessary at a particular location and permits or orders a railroad to maintain the lesser or greater distance. If physical conditions require the use of a track temporarily or minimum distances for the storage of railroad rolling stock cannot be obtained, then the provisions of this subsection shall not apply to:

(1) Cars placed for loading or unloading or awaiting removal after loading or unloading; or

(2) bad order cars set out from trains.

(b) The provisions of this section do not apply to rolling stock stored on yard tracks unless the department of transportation orders otherwise.

(c) As used in this section, "rolling stock" means rolling stock not used for the pickup or delivery of freight and where the placement on a railroad-owned siding by a railroad is for the sole convenience of the railroad.";

Also on page 1, in line 12, by striking "Kansas register" and inserting "statute book";
And by renumbering sections accordingly;

Also on page 1, in the title, in line 1, by striking all after "ACT"; by striking all in line 2; in line 3, by striking all before the period and inserting "concerning railroads; relating to the storage of rolling stock; providing a minimum distance for the storage of rolling stock near railroad crossings and exceptions therefor";

And your committee on conference recommends the adoption of this report.

MIKE PETERSEN

RICK KLOOS

ETHAN CORSON

Conferees on part of Senate

SHANNON FRANCIS

LANCE NEELLY

BARBARA BALLARD

Conferees on part of House

Senator Petersen moved the Senate adopt the Conference Committee Report on **HB 2501**.

On roll call, the vote was: Yeas 36; Nays 0; Present and Passing 1; Absent or Not Voting 3.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Corson, Dietrich, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos,

Longbine, Masterson, McGinn, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Present and Passing: Doll.

Absent or Not Voting: Claeys, O'Shea, Ryckman.

The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2547** submits the following report:

The House accedes to all Senate amendments to the bill, and your committee on conference further agrees to amend the bill as printed with Senate Committee amendments, as follows:

On page 1, following line 10, by inserting:

"Section 1. K.S.A. 21-5701 is hereby amended to read as follows: 21-5701. As used in K.S.A. 21-5701 through 21-5717, and amendments thereto:

(a) "Controlled substance" means any drug, substance or immediate precursor included in any of the schedules designated in K.S.A. 65-4105, 65-4107, 65-4109, 65-4111 and 65-4113, and amendments thereto.

(b) (1) "Controlled substance analog" means a substance that is intended for human consumption, and at least one of the following:

(A) The chemical structure of the substance is substantially similar to the chemical structure of a controlled substance listed in or added to the schedules designated in K.S.A. 65-4105 or 65-4107, and amendments thereto;

(B) the substance has a stimulant, depressant or hallucinogenic effect on the central nervous system substantially similar to the stimulant, depressant or hallucinogenic effect on the central nervous system of a controlled substance included in the schedules designated in K.S.A. 65-4105 or 65-4107, and amendments thereto; or

(C) with respect to a particular individual, such individual represents or intends the substance to have a stimulant, depressant or hallucinogenic effect on the central nervous system substantially similar to the stimulant, depressant or hallucinogenic effect on the central nervous system of a controlled substance included in the schedules designated in K.S.A. 65-4105 or 65-4107, and amendments thereto.

(2) "Controlled substance analog" does not include:

(A) A controlled substance;

(B) a substance for which there is an approved new drug application; or

(C) a substance with respect to which an exemption is in effect for investigational use by a particular person under section 505 of the federal food, drug, and cosmetic act, 21 U.S.C. § 355, to the extent conduct with respect to the substance is permitted by the exemption.

(c) "Cultivate" means the planting or promotion of growth of five or more plants that contain or can produce controlled substances.

(d) "Distribute" means the actual, constructive or attempted transfer from one person to another of some item whether or not there is an agency relationship. "Distribute" includes, but is not limited to, sale, offer for sale or any act that causes some item to be transferred from one person to another. "Distribute" does not include acts of administering, dispensing or prescribing a controlled substance as authorized by the pharmacy act of the state of Kansas, the uniform controlled substances act or

otherwise authorized by law.

(e) (1) "Drug" means:

(A) Substances recognized as drugs in the official United States pharmacopeia, official homeopathic pharmacopoeia of the United States or official national formulary or any supplement to any of them;

(B) substances intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease in humans or animals;

(C) substances, other than food, intended to affect the structure or any function of the body of humans or animals; and

(D) substances intended for use as a component of any article specified in subparagraph (A), (B) or (C).

(2) "Drug" does not include devices or their components, parts or accessories.

(f) (1) "Drug paraphernalia" means all equipment and materials of any kind that are used, or primarily intended or designed for use in planting, propagating, cultivating, growing, harvesting, manufacturing, compounding, converting, producing, processing, preparing, testing, analyzing, packaging, repackaging, storing, containing, concealing, injecting, ingesting, inhaling or otherwise introducing into the human body a controlled substance and in violation of this act.

(2) "Drug paraphernalia" includes, but is not limited to:

(A) Kits used or intended for use in planting, propagating, cultivating, growing or harvesting any species of plant that is a controlled substance or from which a controlled substance can be derived;

(B) kits used or intended for use in manufacturing, compounding, converting, producing, processing or preparing controlled substances;

(C) isomerization devices used or intended for use in increasing the potency of any species of plant that is a controlled substance;

(D) testing equipment used or intended for use in identifying or in analyzing the strength, effectiveness or purity of controlled substances;

(E) scales and balances used or intended for use in weighing or measuring controlled substances;

(F) diluents and adulterants, including, but not limited to, quinine hydrochloride, mannitol, mannite, dextrose and lactose that are used or intended for use in cutting controlled substances;

(G) separation gins and sifters used or intended for use in removing twigs and seeds from or otherwise cleaning or refining marijuana;

(H) blenders, bowls, containers, spoons and mixing devices used or intended for use in compounding controlled substances;

(I) capsules, balloons, envelopes, bags and other containers used or intended for use in packaging small quantities of controlled substances;

(J) containers and other objects used or intended for use in storing or concealing controlled substances;

(K) hypodermic syringes, needles and other objects used or intended for use in parenterally injecting controlled substances into the human body;

(L) objects used or primarily intended or designed for use in ingesting, inhaling or otherwise introducing marijuana, cocaine, hashish, hashish oil, phencyclidine (PCP), methamphetamine or amphetamine into the human body, such as:

(i) Metal, wooden, acrylic, glass, stone, plastic or ceramic pipes with or without

screens, permanent screens, hashish heads or punctured metal bowls;

(ii) water pipes, bongs or smoking pipes designed to draw smoke through water or another cooling device;

(iii) carburetion pipes, glass or other heat-resistant tubes or any other device used, intended to be used or designed to be used to cause vaporization of a controlled substance for inhalation;

(iv) smoking and carburetion masks;

(v) roach clips, objects used to hold burning material, such as a marijuana cigarette, that has become too small or too short to be held in the hand;

(vi) miniature cocaine spoons and cocaine vials;

(vii) chamber smoking pipes;

(viii) carburetor smoking pipes;

(ix) electric smoking pipes;

(x) air-driven smoking pipes;

(xi) chillums;

(xii) bongs;

(xiii) ice pipes or chillers;

(xiv) any smoking pipe manufactured to disguise its intended purpose;

(xv) wired cigarette papers; or

(xvi) cocaine freebase kits.

(3) "Drug paraphernalia" does not include:

(A) Any products, chemicals or materials described in K.S.A. 21-5709(a), and amendments thereto; or

(B) any materials used or intended for use to test a substance for the presence of fentanyl, a fentanyl analog, ketamine or gamma hydroxybutyric acid.

(g) "Fentanyl-related controlled substance" means any substance designated in K.S.A. 65-4105(b)(1), (b)(2), (b)(4), (b)(10), (b)(11), (b)(12), ~~(b)(14)~~, (b)(15), (b)(16), (b)(17), (b)(20), (b)(21), ~~(b)(22)~~, ~~(b)(23)~~, (b)(24), (b)(26), (b)(27), (b)(28), (b)(35), ~~(b)(37)~~, ~~(b)(41)~~, (b)(42).

(b)(43), (b)(44), (b)(45), ~~(b)(46)~~, ~~(b)(47)~~, ~~(b)(49)~~, (b)(48), (b)(50), (b)(54), (b)(55), (b)(56),

(b)(57), (b)(58), (b)(59), ~~(b)(60)~~, ~~(b)(61)~~, ~~(b)(62)~~, (b)(68), (b)(70), (b)(71), (b)(72), (b)(73),

(b)(74), (b)(75), (b)(76), (b)(77), (b)(78), (b)(79), (b)(80), (b)(81), (b)(82), (b)(83), (b)(84),

(b)(85), (b)(91), (b)(97), (b)(98), (b)(99), (b)(103), (b)(104), (g)(1) or (g)(2) or 65-4107(c)(1),

(c)(6), (c)(9), (c)(26), (c)(28), (c)(30), (f)(3)(A) or (f)(3)(B), and amendments thereto, or any analog thereof.

(h) "Immediate precursor" means a substance that the state board of pharmacy has found to be and by rules and regulations designates as being the principal compound commonly used or produced primarily for use and that is an immediate chemical intermediary used or likely to be used in the manufacture of a controlled substance, the control of which is necessary to prevent, curtail or limit manufacture.

(i) "Isomer" means all enantiomers and diastereomers.

(j) "Manufacture" means the production, preparation, propagation, compounding, conversion or processing of or placing into pill or capsule form a controlled substance

either directly or indirectly or by extraction from substances of natural origin or independently by means of chemical synthesis or by a combination of extraction and chemical synthesis. "Manufacture" does not include:

(1) The preparation or compounding of a controlled substance by an individual for the individual's own lawful use or the preparation, compounding, packaging or labeling of a controlled substance:

(A) By a practitioner or the practitioner's agent pursuant to a lawful order of a practitioner as an incident to the practitioner's administering or dispensing of a controlled substance in the course of the practitioner's professional practice; or

(B) by a practitioner or by the practitioner's authorized agent under such practitioner's supervision for the purpose of or as an incident to research, teaching or chemical analysis or by a pharmacist or medical care facility as an incident to dispensing of a controlled substance; or

(2) the addition of diluents or adulterants, including, but not limited to, quinine hydrochloride, mannitol, mannite, dextrose or lactose that are intended for use in cutting a controlled substance.

(k) "Marijuana" means all parts of all varieties of the plant Cannabis whether growing or not, the seeds thereof, the resin extracted from any part of the plant and every compound, manufacture, salt, derivative, mixture or preparation of the plant, its seeds or resin. "Marijuana" does not include:

(1) The mature stalks of the plant, fiber produced from the stalks, oil or cake made from the seeds of the plant, any other compound, manufacture, salt, derivative, mixture or preparation of the mature stalks, except the resin extracted therefrom, fiber, oil or cake or the sterilized seed of the plant that is incapable of germination;

(2) any substance listed in schedules II through V of the uniform controlled substances act;

(3) drug products approved by the United States food and drug administration as of the effective date of this act;

(4) cannabidiol (other trade name: 2-[(3-methyl-6-(1-methylethenyl)-2-cyclohexen-1-yl]-5-pentyl-1,3-benzenediol); or

(5) industrial hemp as defined in K.S.A. 2-3901, and amendments thereto, when cultivated, produced, possessed or used for activities authorized by the commercial industrial hemp act.

(l) "Minor" means a person under 18 years of age.

(m) "Narcotic drug" means any of the following whether produced directly or indirectly by extraction from substances of vegetable origin or independently by means of chemical synthesis or by a combination of extraction and chemical synthesis:

(1) Opium and opiate and any salt, compound, derivative or preparation of opium or opiate;

(2) any salt, compound, isomer, derivative or preparation thereof that is chemically equivalent or identical with any of the substances referred to in paragraph (1) but not including the isoquinoline alkaloids of opium;

(3) opium poppy and poppy straw;

(4) coca leaves and any salt, compound, derivative or preparation of coca leaves and any salt, compound, isomer, derivative or preparation thereof that is chemically equivalent or identical with any of these substances, but not including decocainized coca leaves or extractions of coca leaves that do not contain cocaine or ecgonine.

(n) "Opiate" means any substance having an addiction-forming or addiction-sustaining liability similar to morphine or being capable of conversion into a drug having addiction-forming or addiction-sustaining liability. "Opiate" does not include, unless specifically designated as controlled under K.S.A. 65-4102, and amendments thereto, the dextrorotatory isomer of 3-methoxy-n-methylmorphinan and its salts (dextromethorphan). "Opiate" does include its racemic and levorotatory forms.

(o) "Opium poppy" means the plant of the species *Papaver somniferum* L. except its seeds.

(p) "Person" means an individual, corporation, government or governmental subdivision or agency, business trust, estate, trust, partnership, association or any other legal entity.

(q) "Poppy straw" means all parts, except the seeds, of the opium poppy, after mowing.

(r) "School property" means property upon which is located a structure used by a unified school district or an accredited nonpublic school for student instruction or attendance or extracurricular activities of pupils enrolled in kindergarten or any of the grades one through 12. This definition shall not be construed as requiring that school be in session or that classes are actually being held at the time of the offense or that children must be present within the structure or on the property during the time of any alleged criminal act. If the structure or property meets the above definition, the actual use of that structure or property at the time alleged shall not be a defense to the crime charged or the sentence imposed.

(s) "Simulated controlled substance" means any product that identifies itself by a common name or slang term associated with a controlled substance and that indicates on its label or accompanying promotional material that the product simulates the effect of a controlled substance.";

On page 2, in line 23, before "A physician" by inserting "Any person who in good faith renders emergency care or treatment, without compensation, through the administration of emergency medication to an individual at school, on school property or at a school-sponsored event, and any school that employs or contracts such person shall not be held liable for any civil damages as a result of such care or administration or as a result of any act or failure to act in providing or arranging further medical treatment when the person acts as an ordinary reasonably prudent person would have acted under the same or similar circumstances.

(c)";

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly;

Also on page 2, following line 30, by inserting:

"Sec. 4. K.S.A. 2023 Supp. 65-4105 is hereby amended to read as follows: 65-4105. (a) The controlled substances listed in this section are included in schedule I and the number set forth opposite each drug or substance is the DEA controlled substances code that has been assigned to it.

(b) Any of the following opiates, including their isomers, esters, ethers, salts, and salts of isomers, esters and ethers, unless specifically excepted, whenever the existence of these isomers, esters, ethers and salts is possible within the specific chemical designation:

(1) Acetyl fentanyl

	(N-(1-phenethylpiperidin-4-yl)-N-phenylacetamide).....	9821
(2)	Acetyl-alpha-methylfentanyl (N-[1-(1-methyl-2-phenethyl)-4-piperidinyl]-N-phenylacetamide).....	9815
(3)	Acetylmethadol.....	9601
(4)	Acryl fentanyl (N-(1-phenethylpiperidin-4-yl)-N-phenylacrylamide; acryloylfentanyl).....	9811
(5)	AH-7921 (3,4-dichloro-N-[1-dimethylamino)cyclohexylmethyl]benzamide).....	9551
(6)	Allylprodine.....	9602
(7)	Alphacetylmethadol.....	9603
	(except levo-alphacetylmethadol also known as levo-alpha-acetylmethadol, levomethadyl acetate or LAAM)	
(8)	Alphameprodine.....	9604
(9)	Alphamethadol.....	9605
(10)	<u>Alpha'-methyl butyryl fentanyl (2-methyl-N-(1-phenethylpiperidin-4-yl)-N-phenylbutanamide).....</u>	<u>9864</u>
(11)	Alpha-methylfentanyl (N-[1-(alpha-methyl-beta-phenyl)ethyl-4-piperidyl]propionanilide; 1-(1-methyl-2-phenylethyl)-4-(N-propanilido) piperidine).....	9814
(11) (12)	Alpha-methylthiofentanyl (N-[1-methyl-2-(2-thienyl)ethyl-4-piperidinyl]-N-phenylpropanamide).....	9832
(12) (13)	Benzethidine.....	9606
(13) (14)	Betacetylmethadol.....	9607
(14) (15)	Beta-hydroxyfentanyl (N-[1-(2-hydroxy-2-phenethyl)-4-piperidinyl]-N-phenylpropanamide).....	9830
(15) (16)	Beta-hydroxy-3-methylfentanyl (other name: N-[1-(2-hydroxy-2-phenethyl)-3-methyl-4-piperidinyl]-N-phenylpropanamide).....	9831
(16) (17)	Beta-hydroxythiofentanyl (N-[1-[2-hydroxy-2-(thiophen-2-yl)ethyl]piperidin-4-yl]-N-phenylpropionamide).....	9836
(17) (18)	Betameprodine.....	9608
(18) (19)	Betamethadol.....	9609
(20)	<u>Beta-methyl fentanyl (N-phenyl-N-(1-(2-phenylpropyl)piperidin-4-yl)propionamide; also known as β-methyl fentanyl).....</u>	<u>9856</u>
(21)	<u>Beta'-phenyl fentanyl (N-(1-phenethylpiperidin-4-yl)-N, 3-diphenylpropanamide; also known as β'-phenyl fentanyl; 3-phenylpropanoyl fentanyl).....</u>	<u>9842</u>
(19) (22)	Betaprodine.....	9611
(23)	<u>Brorphine (1-(1-(1-(4-bromophenyl)ethyl)piperidin-4-yl)-1,3-dihydro-2H-benzo[d]imidazol-2-one).....</u>	<u>9098</u>
(20) (24)	Butyryl fentanyl (N-(1-phenethylpiperidin-4-yl)-N-phenylbutyramide).....	9822
(21) (25)	Clonitazene.....	9612
(22) (26)	Crotonyl fentanyl ((E)-N-(1-phenethylpiperidin-4-yl)-N-phenylbut-2-enamide).....	9844
(23) (27)	Cyclopentyl fentanyl (N-(1-phenethylpiperidin-4-yl)-N-phenylcyclopentanecarboxamide).....	9847
(24) (28)	Cyclopropyl fentanyl (N-(1-phenethylpiperidin-4-yl)-N-	

	phenylcyclopropanecarboxamide).....	9845
(25) (29)	Dextromoramide.....	9613
(26) (30)	Diampromide.....	9615
(27) (31)	Diethylthiambutene.....	9616
(28) (32)	Difenoxin.....	9168
(29) (33)	Dimenoxadol.....	9617
(30) (34)	Dimepheptanol.....	9618
(31) (35)	<u>2',5'-Dimethoxyfentanyl (N-(1-(2,5-dimethoxyphenethyl)piperidin-4-yl)-N-phenylpropionamide).....</u>	<u>9861</u>
(36)	Dimethylthiambutene.....	9619
(32) (37)	Dioxaphetyl butyrate.....	9621
(33) (38)	Dipipanone.....	9622
(34) (39)	Ethylmethylthiambutene.....	9623
(35) (40)	Etonitazene.....	9624
(36) (41)	Etoperidone.....	9625
(37) (42)	Fentanyl carbamate (ethyl (1-phenethylpiperidin-4-yl)(phenyl)carbamate).....	9851
(43)	<u>2'-Fluoro ortho-fluorofentanyl (N-(1-(2-fluorophenethyl)piperidin-4-yl)-N-(2-fluorophenyl)propionamide; also known as 2'-fluoro 2-fluorofentanyl).....</u>	<u>9855</u>
(44)	Furanyl fentanyl (N-(1-phenethylpiperidin-4-yl)-N-phenylfuran-2-carboxamide).....	9834
(38) (45)	<u>3-Furanyl fentanyl (N-(1-phenethylpiperidin-4-yl)-N-phenylfuran-3-carboxamide).....</u>	<u>9860</u>
(46)	Furethidine.....	9626
(39) (47)	Hydroxypethidine.....	9627
(40) (48)	<u>Isobutyryl fentanyl (N-(1-phenethylpiperidin-4-yl)-N-phenylisobutyramide).....</u>	<u>9827</u>
(49)	Isotonitazene (N,N-diethyl-2-(2-(4 isopropoxybenzyl)-5-nitro-1H-benzimidazol-1-yl)ethan-1-amine; N,N-diethyl-2-[[4-(1-methylethoxy)phenyl]methyl]-5-nitro-1 H-benzimidazole-1-ethanamine).....	9614
(41)	<u>Isobutyryl fentanyl (N-(1-phenethylpiperidin-4-yl)-N-phenylisobutyramide).....</u>	<u>9827</u>
(42) (50)	<u>Isovaleryl fentanyl (3-methyl- N-(1-phenethylpiperidin-4-yl)-N-phenylbutanamide).....</u>	<u>9862</u>
(51)	Ketobemidone.....	9628
(43) (52)	Levomoramide.....	9629
(44) (53)	Levophenacilmorphan.....	9631
(45) (54)	<u>Meta -Fluorofentanyl (N-(3-fluorophenyl)- N-(1-phenethylpiperidin-4-yl)propionamide).....</u>	<u>9857</u>
(55)	<u>Meta -Fluoroisobutyryl fentanyl (N-(3-fluorophenyl)- N-(1-phenethylpiperidin-4-yl)isobutyramide).....</u>	<u>9858</u>
(56)	Methoxyacetyl fentanyl (2-methoxy-N-(1-phenethylpiperidin-4-yl)-N-phenylacetamide).....	9825
(57)	<u>4'-Methyl acetyl fentanyl (N-(1-(4-methylphenethyl)piperidin-4-yl)-N-phenylacetamide).....</u>	<u>9819</u>

(46) (58)	3-Methylfentanyl (N-[3-methyl-1-(2-phenylethyl)-4-piperidyl]-N-phenylpropanamide).....	9813
(47) (59)	3-Methylthiofentanyl (N-[(3-methyl-1-(2-thienyl)ethyl-4-piperidyl]-N-phenylpropanamide).....	9833
(60)	Metonitazene (N,N-diethyl-2-(2-(4-methoxybenzyl)-5-nitro-1H-benzimidazol-1-yl)ethan-1-amine).....	9757
(48) (61)	Morpheridine.....	9632
(49)	Oefentanyl (N-(2-fluorophenyl)-2-methoxy-N-(1-phenethylpiperidin-4-yl)acetamide).....	9838
(50)	O-desmethyltramadol Some trade or other names: 2-((dimethylamino)methyl)-1-(3-hydroxyphenyl)cyclohexanol;3-(2-((dimethylamino)methyl)-1-hydroxycyclohexyl)phenol	
(51) (62)	MPPP (1-methyl-4-phenyl-4-propionoxypiperidine).....	9661
(52) (63)	MT-45 (1-cychohexyl-4-(1,2-diphenylethyl)piperazine).....	9560
(53) (64)	Noracymethadol.....	9633
(54) (65)	Norlevorphanol.....	9634
(55) (66)	Normethadone.....	9635
(56) (67)	Norpipanone.....	9636
(68)	Ocfentanyl (N-(2-fluorophenyl)-2-methoxy-N-(1-phenethylpiperidin-4-yl)acetamide).....	9838
(69)	O-desmethyltramadol (Some trade or other names: 2-((dimethylamino)methyl)-1-(3-hydroxyphenyl)cyclohexanol;3-(2-((dimethylamino)methyl)-1-hydroxycyclohexyl)phenol)	
(70)	Ortho-fluoroacryl fentanyl (N-(2-fluorophenyl)-N-(1-phenethylpiperidin-4-yl)acrylamide).....	9852
(71)	Ortho-fluorobutryl fentanyl (N-(2-fluorophenyl)-N-(1-phenethylpiperidin-4-yl)butyramide; also known as 2-fluorobutryl fentanyl).....	9846
(57) (72)	Ortho-fluorofentanyl (N-(2-fluorophenyl)-N-(1-phenethylpiperidin-4-yl)propionamide; 2-fluorofentanyl).....	9816
(73)	Ortho-Fluorofuranyl fentanyl (N-(2-fluorophenyl)-N-(1-phenethylpiperidin-4-yl)furan-2-carboxamide).....	9863
(74)	(Ortho-fluoroisobutryl fentanyl (N-(2-fluorophenyl)-N-(1-phenethylpiperidin-4-yl)isobutyramide).....	9853
(75)	Ortho-methyl acetyl fentanyl (N-(2-methylphenyl)-N-(1-phenethylpiperidin-4-yl)acetamide; also known as 2-methyl acetyl fentanyl).....	9848
(76)	Ortho-methyl methoxyacetyl fentanyl (2-methoxy-N-(2-methylphenyl)-N-(1-phenethylpiperidin-4-yl)acetamide; also known as 2-methyl methoxyacetyl fentanyl).....	9820
(58) (77)	Para-chloroisobutryl fentanyl (N-(4-chlorophenyl)-N-(1-phenethylpiperidin-4-yl)isobutyramide).....	9826
(59) (78)	Para-fluorobutryl fentanyl (N-(4-fluorophenyl)-N-(1-phenethylpiperidin-4-yl)butyramide).....	9823
(60) (79)	Para-fluorofentanyl (N-(4-fluorophenyl)-N-[1-(2-phenethyl)-4-	

	piperidinyl]propanamide).....	9812
(61)(80)	Para-fluoroisobutyryl fentanyl (N-(4-fluorophenyl)-N-(1-phenethylpiperidin-4-yl)isobutyramide, 4-fluoroisobutyryl fentanyl)..	9824
(81)	Para-fluoro furanyl fentanyl (N-(4-fluorophenyl)-N-(1-phenethylpiperidin-4-yl)furan-2-carboxamide).....	9854
(62)(82)	Para-methoxybutyryl fentanyl (N-(4-methoxyphenyl)-N-(1-phenethylpiperidin-4-yl)butyramide).....	9837
(83)	Para -Methoxyfuranyl fentanyl (N -(4-methoxyphenyl)- N -(1-phenethylpiperidin-4-yl)furan-2-carboxamide.....	9859
(84)	para -Methylcyclopropyl fentanyl (N -(4-methylphenyl)- N -(1-phenethylpiperidin-4-yl)cyclopropanecarboxamide).....	9865
(85)	Para-methylfentanyl (N-(4-methylphenyl)-N-(1-phenethylpiperidin-4-yl)propionamide; also known as 4-methylfentanyl).....	9817
(63)(86)	PEPAP (1-(-2-phenethyl)-4-phenyl-4-acetoxypiperidine).....	9663
(64)(87)	Phenadoxone.....	9637
(65)(88)	Phenampromide.....	9638
(66)(89)	Phenomorphane.....	9647
(67)(90)	Phenoperidine.....	9641
(91)	Phenyl fentanyl (N-(1-phenethylpiperidin-4-yl)-N-phenylbenzamide; also known as benzoyl fentanyl).....	9841
(68)(92)	Piritramide.....	9642
(69)(93)	Proheptazine.....	9643
(70)(94)	Propерidine.....	9644
(71)(95)	Propiram.....	9649
(72)(96)	Racemoramide.....	9645
(73)(97)	Tetrahydrofuranyl fentanyl (N-(1-phenethylpiperidin-4-yl)-N-phenyltetrahydrofuran-2-carboxamide).....	9843
(74)(98)	Thiofentanyl (N-phenyl-N-[1-(2-thienyl)ethyl-4-piperidinyl]-propanamide).....	9835
(99)	Thiofuranyl fentanyl (N-(1-phenethylpiperidin-4-yl)-N-phenylthiophene-2-carboxamide; also known as 2-thiofuranyl fentanyl; thiophene fentanyl).....	9839
(75)(100)	Tilidine.....	9750
(76)(101)	Trimeperidine.....	9646
(77)(102)	U-47700 (3,4-dichloro-N-[2-(dimethylamino)cyclohexyl]-N-methylbenzamide).....	9547
(78)(103)	Valeryl fentanyl (N-(1-phenethylpiperidin-4-yl)-N-phenylpentanamide).....	9840
(104)	Zipeprol (1-methoxy-3-[4-(2-methoxy-2-phenylethyl)piperazin-1-yl]-1-phenylpropan-2-ol).....	9873
(c) Any of the following opium derivatives, their salts, isomers and salts of isomers, unless specifically excepted, whenever the existence of these salts, isomers and salts of isomers is possible within the specific chemical designation:		
(1)	Acetorphine.....	9319
(2)	Acetyldihydrocodeine.....	9051
(3)	Benzylmorphine.....	9052

(4)	B rorphine.....	9098
(5)	Codeine methylbromide.....	9070
(6)(5)	Codeine-N-Oxide.....	9053
(7)(6)	Cyprenorphine.....	9054
(8)(7)	Desomorphine.....	9055
(9)(8)	Dihydromorphine.....	9145
(10)(9)	Drotebanol.....	9335
(11)(10)	Etorphine (except hydrochloride salt).....	9056
(12)(11)	Heroin.....	9200
(13)(12)	Hydromorfinol.....	9301
(14)(13)	Methyldesorphine.....	9302
(15)(14)	Methyldihydromorphine.....	9304
(16)(15)	Morphine methylbromide.....	9305
(17)(16)	Morphine methylsulfonate.....	9306
(18)(17)	Morphine-N-Oxide.....	9307
(19)(18)	Myrophine.....	9308
(20)(19)	Nicocodeine.....	9309
(21)(20)	Nicomorphine.....	9312
(22)(21)	Normorphine.....	9313
(23)(22)	Pholcodine.....	9314
(24)(23)	Thebacon.....	9315

(d) Any material, compound, mixture or preparation that contains any quantity of the following hallucinogenic substances, their salts, isomers and salts of isomers, unless specifically excepted, whenever the existence of these salts, isomers and salts of isomers is possible within the specific chemical designation:

(1)	Alpha-ethyltryptamine	7249
	Some trade or other names: etryptamine; Monase; α -ethyl-1H-indole-3-ethanamine; 3-(2-aminobutyl) indole; α -ET; and AET.	
(2)	4-bromo-2,5-dimethoxy-amphetamine.....	7391
	Some trade or other names: 4-bromo-2,5-dimethoxy-alpha-methylphenethylamine; 4-bromo-2,5-DMA.	
(3)	2,5-dimethoxyamphetamine.....	7396
	Some trade or other names: 2,5-dimethoxy-alpha-methyl-phenethylamine; 2,5-DMA.	
(4)	4-methoxyamphetamine.....	7411
	Some trade or other names: 4-methoxy-alpha-methylphene-thylamine; paramethoxyamphetamine; PMA.	
(5)	5-methoxy-3,4-methylenedioxy-amphetamine.....	7401
(6)	4-methyl-2,5-dimethoxy-amphetamine.....	7395
	Some trade or other names: 4-methyl-2,5-dimethoxy-alpha-methylphenethylamine; "DOM"; and "STP".	
(7)	3,4-methylenedioxy amphetamine.....	7400
(8)	3,4-methylenedioxy-methamphetamine (MDMA).....	7405
(9)	3,4-methylenedioxy-N-ethylamphetamine (also known as N-ethyl-alpha-methyl-3,4 (methylenedioxy) phenethylamine, N-ethyl MDA, MDE, and MDEA).....	7404
(10)	N-hydroxy-3,4-methylenedioxyamphetamine (also known as N-hydroxy-	

	alpha-methyl-3,4-(methylenedioxy) phenethylamine, and N-hydroxy MDA).....	7402
(11)	3,4,5-trimethoxy amphetamine.....	7390
(12)	Bufotenine.....	7433
	Some trade or other names: 3-(Beta-Dimethylaminoethyl)-5-hydroxyindole; 3-(2-dimethylaminoethyl)-5-indolol; N, N-dimethylserotonin; 5-hydroxy-N,N-dimethyltryptamine; mappine.	
(13)	Diethyltryptamine.....	7434
	Some trade or other names: N,N-Diethyltryptamine; DET.	
(14)	Dimethyltryptamine.....	7435
	Some trade or other names: DMT.	
(15)	Ibogaine.....	7260
	Some trade or other names: 7-Ethyl-6,6 Beta,7,8,9,10,12,13-octahydro-2-methoxy-6,9-methano-5H-pyrido[1',2':1,2]azepino[5,4-b]indole; Tabernanthe iboga	
(16)	Lysergic acid diethylamide.....	7315
(17)	Marijuana.....	7360
(18)	Mescaline.....	7381
(19)	Parahexyl.....	7374
	Some trade or other names: 3-Hexyl-1-hydroxy-7,8,9,10-tetrahydro-6,6,9-trimethyl-6H-dibenzo[b,d]pyran; Synhexyl.	
(20)	Peyote.....	7415
	Meaning all parts of the plant presently classified botanically as <i>Lophophora williamsii</i> Lemaire, whether growing or not, the seeds thereof, any extract from any part of such plant, and every compound, manufacture, salts, derivative, mixture or preparation of such plant, its seeds or extracts.	
(21)	N-ethyl-3-piperidyl benzilate.....	7482
(22)	N-methyl-3-piperidyl benzilate.....	7484
(23)	Psilocybin.....	7437
(24)	Psilocyn.....	7438
	Some trade or other names: Psilocin.	
(25)	Ethylamine analog of phencyclidine.....	7455
	Some trade or other names: N-ethyl-1-phenyl-cyclo-hexylamine; (1-phenylcyclohexyl)ethylamine; N-(1-phenylcyclohexyl)ethylamine; cyclohexamine; PCE.	
(26)	Pyrrolidine analog of phencyclidine.....	7458
	Some trade or other names: 1-(1-phenylcyclohexyl)-pyrrolidine; PCPy; PHP.	
(27)	Thiophene analog of phencyclidine.....	7470
	Some trade or other names: 1-[1-(2-thienyl)-cyclohexyl]-piperidine; 2-thienyl analog of phencyclidine; TPCP; TCP.	
(28)	1-[1-(2-thienyl)-cyclohexyl] pyrrolidine.....	7473
	Some other names: TCPy.	
(29)	2,5-dimethoxy-4-ethylamphetamine.....	7399
	Some trade or other names: DOET.	
(30)	Salvia divinorum or salvinorum A; all parts of the plant presently	

- classified botanically as *salvia divinorum*, whether growing or not, the seeds thereof, any extract from any part of such plant, and every compound, manufacture, salts, derivative, mixture or preparation of such plant, its seeds or extracts.
- (31) *Datura stramonium*, commonly known as gypsum weed or jimson weed; all parts of the plant presently classified botanically as *datura stramonium*, whether growing or not, the seeds thereof, any extract from any part of such plant, and every compound, manufacture, salts, derivative, mixture or preparation of such plant, its seeds or extracts.
- (32) ~~N-benzylpiperazine~~.....7493
 Some trade or other names: BZP.
- (33) 1-(3-[trifluoromethylphenyl])piperazine
 Some trade or other names: TFMPP.
- (34)(33) 4-Bromo-2,5-dimethoxyphenethylamine.....7392
 (35)(34) 2,5-dimethoxy-4-(n)-propylthiophenethylamine (2C-T-7), its optical isomers, salts and salts of optical isomers.....7348
- (36)(35) Alpha-methyltryptamine (other name: AMT).....7432
 (37)(36) 5-methoxy-N,N-diisopropyltryptamine (5-MeO-DIPT), its isomers, salts and salts of isomers.....7439
- (38)(37) 2-(2,5-Dimethoxy-4-ethylphenyl)ethanamine (2C-E).....7509
 (39)(38) 2-(2,5-Dimethoxy-4-methylphenyl)ethanamine (2C-D).....7508
 (40)(39) 2-(4-Chloro-2,5-dimethoxyphenyl)ethanamine (2C-C).....7519
 (41)(40) 2-(4-Iodo-2,5-dimethoxyphenyl)ethanamine (2C-I).....7518
 (42)(41) 2-[4-(Ethylthio)-2,5-dimethoxyphenyl]ethanamine (2C-T-2).....7385
 (43)(42) 2-[4-(Isopropylthio)-2,5-dimethoxyphenyl]ethanamine (2C-T-4).....7532
- (44)(43) 2-(2,5-Dimethoxyphenyl)ethanamine (2C-H).....7517
 (45)(44) 2-(2,5-Dimethoxy-4-nitrophenyl)ethanamine (2C-N).....7521
 (46)(45) 2-(2,5-Dimethoxy-4-(n)-propylphenyl)ethanamine (2C-P).....7524
 (47)(46) 5-methoxy-N,N-dimethyltryptamine (5-MeO-DMT).....7431
 Some trade or other names: 5-methoxy-3-[2-(dimethylamino)ethyl]indole.
- (48)(47) 2-(4-iodo-2,5-dimethoxyphenyl)-N-(2-methoxybenzyl)ethanamine
7538
 Some trade or other names: 25I-NBOMe; 2C-I-NBOMe; 25I; Cimi-5.
- (49)(48) 2-(4-chloro-2,5-dimethoxyphenyl)-N-(2-methoxybenzyl)ethanamine
7537
 Some trade or other names: 25C-NBOMe; 2C-C-NBOMe; 25C; Cimi-82.
- (50)(49) 2-(4-bromo-2,5-dimethoxyphenyl)-N-(2-methoxybenzyl)ethanamine
7536
 Some trade or other names: 25B-NBOMe; 2C-B-NBOMe; 25B; Cimi-36.
- (51)(50) 2-(2,5-dimethoxyphenyl)-N-(2-methoxybenzyl)ethanamine
 Some trade or other names: 25H-NBOMe.
- (52)(51) 2-(2,5-dimethoxy-4-methylphenyl)-N-(2-methoxybenzyl)ethanamine
 Some trade or other names: 25D-NBOMe; 2C-D-NBOMe.

(53) (52)	2-(2,5-dimethoxy-4-nitrophenyl)-N-(2-methoxybenzyl)ethanamine Some trade or other names: 25N-NBOMe, 2C-N-NBOMe.	
(54) (53)	1-(5-fluoropentyl)-N-(2-phenylpropan-2-yl)-1 H-pyrrolo[2,3-b]pyridine-3-carboxamide (5F-CUMYL-P7AICA).....	7085
(54)	2-(ethylamino)-2-(3-methoxyphenyl)cyclohexan-1-one (other names: methoxetamine, MXE).....	7286
(55)	1-(4-methoxyphenyl)-N-methylpropan-2-amine (other names: paramethoxymethamphetamine, PMMA).....	1245
(e) Any material, compound, mixture or preparation that contains any quantity of the following substances having a depressant effect on the central nervous system, including its salts, isomers, and salts of isomers whenever the existence of such salts, isomers, and salts of isomers is possible within the specific chemical designation:		
(1)	Etizolam..... Some trade or other names: (4-(2-chlorophenyl)-2-ethyl-9-methyl-6H-thieno[3,2-f][1,2,4]triazolo[4,3-a][1,4]diazepine)	2780
(2)	Mecloqualone.....	2572
(3)	Methaqualone.....	2565
(4)	Gamma hydroxybutyric acid.....	2010
(5)	8-chloro-6-(2-fluorophenyl)-1-methyl-4H-benzo[f][1,2,4]triazolo[4,3-a][1,4]diazepine, its salts, isomers, and salts of isomers (other name: flualprazolam).....	2785
(6)	6-(2-chlorophenyl)-1-methyl-8-nitro-4H-benzo[f][1,2,4]triazolo[4,3-a][1,4]diazepine, its salts, isomers, and salts of isomers (other name: clonazolam).....	2786
(7)	8-bromo-6-(2-fluorophenyl)-1-methyl-4H-benzo[f][1,2,4]triazolo[4,3-a][1,4]diazepine, its salts, isomers, and salts of isomers (other name: flubromazolam).....	2788
(8)	7-chloro-5-(2-chlorophenyl)-1-methyl-1,3-dihydro-2H-benzo[e][1,4]diazepin-2-one, its salts, isomers, and salts of isomers (other name: diclazepam).....	2789
(f) Unless specifically excepted or unless listed in another schedule, any material, compound, mixture or preparation that contains any quantity of the following substances having a stimulant effect on the central nervous system, including its salts, isomers and salts of isomers:		
(1)	Aminorex..... Some other names: Aminoxaphen 2-amino-5-phenyl-2-oxazoline or 4,5-dihydro-5-phenyl-2-oxazolamine	1585
(2)	Fenethylamine.....	1503
(3)	N-ethylamphetamine.....	1475
(4)	(+)-cis-4-methylaminorex ((+)-cis-4,5-dihydro-4-methyl-5-phenyl-2-oxazolamine).....	1590
(5)	N,N-dimethylamphetamine (also known as N,N-alpha-trimethylbenzeneethanamine; N,N-alpha-trimethylphenethylamine).....	1480
(6)	Cathinone (some other names: 2-amino-1-phenol-1-propanone, alpha-amino propiophenone, 2-amino propiophenone and norphedrone).....	1235
(7)	Substituted cathinones Any compound, except bupropion or compounds listed under a different	

schedule, structurally derived from 2-aminopropan-1-ol by substitution at the 1-position with either phenyl, naphthyl, or thiophene ring systems, whether or not the compound is further modified in any of the following ways:

- (A) By substitution in the ring system to any extent with alkyl, alkylendioxy, alkoxy, haloalkyl, hydroxyl, or halide substituents, whether or not further substituted in the ring system by one or more other univalent substituents;
 - (B) by substitution at the 3-position with an acyclic alkyl substituent;
 - (C) by substitution at the 2-amino nitrogen atom with alkyl, dialkyl, benzyl, or methoxybenzyl groups; or
 - (D) by inclusion of the 2-amino nitrogen atom in a cyclic structure.
- (8) N-benzylpiperazine (other names: BZP, 1-benzylpiperazine).....7493
- (9) Methiopropamine
(N-methyl-1-(thiophen-2-yl)propan-2-amine).....1478
- (10) 4,4'-Dimethylaminorex (4,4'-DMAR; 4,5-dihydro-4-methyl-5-(4-methylphenyl)-2-oxazolamine; 4-methyl-5-(4-methylphenyl)-4,5-dihydro-1,3-oxazol-2-amine).....1595
- (11) Amineptine (7-[(10,11-dihydro-5 H-dibenzo[a,d]cyclohepten-5-yl)amino]heptanoic acid).....1219
- (12) Mesocarb (N-phenyl-N'-(3-(1-phenylpropan-2-yl)-1,2,3-oxadiazol-3-ium-5-yl)carbamimidate).....1227

(g) Any material, compound, mixture or preparation that contains any quantity of the following substances:

- (1) N-[1-benzyl-4-piperidyl]-N-phenylpropanamide (benzylfentanyl), its optical isomers, salts and salts of isomers
- (2) N-[1-(2-thienyl)methyl-4-piperidyl]-N-phenylpropanamide (thienylfentanyl), its optical isomers, salts and salts of isomers
- (3) Tianeptine, its optical isomers, salts and salts of isomers

(h) Any of the following cannabinoids, their salts, isomers and salts of isomers, unless specifically excepted, whenever the existence of these salts, isomers and salts of isomers is possible within the specific chemical designation:

- (1) Tetrahydrocannabinols.....7370
Meaning tetrahydrocannabinols naturally contained in a plant of the genus *Cannabis* (*cannabis* plant), as well as synthetic equivalents of the substances contained in the plant, or in the resinous extractives of *Cannabis*, sp. and/or synthetic substances, derivatives, and their isomers with similar chemical structure and pharmacological activity such as the following: Delta 1 cis or trans tetrahydrocannabinol, and their optical isomers Delta 6 cis or trans tetrahydrocannabinol, and their optical isomers Delta 3,4 cis or trans tetrahydrocannabinol, and its optical isomers (Since nomenclature of these substances is not internationally standardized, compounds of these structures, regardless of numerical designation of atomic positions covered.), except tetrahydrocannabinols in any of the following:
 - (A) Industrial hemp, as defined in K.S.A. 2-3901, and amendments

- thereto;
- (B) solid waste, as defined in K.S.A. 65-3402, and amendments thereto, and hazardous waste, as defined in K.S.A. 65-3430, and amendments thereto, if such waste is the result of the cultivation, production or processing of industrial hemp, as defined in K.S.A. 2-3901, and amendments thereto, and such waste contains a delta-9 tetrahydrocannabinol concentration of not more than 0.3%; or
- (C) hemp products, as defined in K.S.A. 2-3901, and amendments thereto, unless otherwise deemed unlawful pursuant to K.S.A. 2-3908, and amendments thereto.
- (2) **Naphthylmethylindoles**
Any compound containing a 1H-indol-3-yl-(1-naphthyl)methane structure with substitution at the nitrogen atom of the indole group by an alkyl, haloalkyl, cyanoalkyl, alkenyl, cycloalkylmethyl, cycloalkylethyl, benzyl, 1-(N-methyl-2-piperidinyl)methyl or 2-(4-morpholinyl)ethyl group whether or not further substituted on the indole group to any extent and whether or not substituted on the benzyl or naphthyl ring to any extent.
- (3) **Naphthoylpyrroles**
Any compound containing a 3-(1-naphthoyl)pyrrole structure with substitution at the nitrogen atom of the pyrrole group by an alkyl, haloalkyl, cyanoalkyl, alkenyl, cycloalkylmethyl, cycloalkylethyl, benzyl, 1-(N-methyl-2-piperidinyl)methyl or 2-(4-morpholinyl)ethyl group whether or not further substituted on the pyrrole group to any extent, whether or not substituted on the benzyl or naphthyl ring to any extent.
- (4) **Naphthylmethylindenes**
Any compound containing a naphthylmethylindene structure with substitution at the 3-position of the indene group by an alkyl, haloalkyl, cyanoalkyl, alkenyl, cycloalkylmethyl, cycloalkylethyl, benzyl, 1-(N-methyl-2-piperidinyl)methyl or 2-(4-morpholinyl)ethyl group whether or not substituted on the indene group to any extent, whether or not substituted on the benzyl or naphthyl ring to any extent.
- (5) **Cyclohexylphenols**
Any compound containing a 2-(3-hydroxycyclohexyl)phenol structure with substitution at the 5-position of the phenolic ring by an alkyl, haloalkyl, cyanoalkyl, alkenyl, cycloalkylmethyl, cycloalkylethyl, 1-(N-methyl-2-piperidinyl)methyl or 2-(4-morpholinyl)ethyl group whether or not substituted on the cyclohexyl ring to any extent.
- (6) **2,3-Dihydro-5-methyl-3-(4-morpholinylmethyl)pyrrolo[1,2,3-de]-1,4-benzoxazin-6-yl]-1-naphthalenylmethanone.**
Some trade or other names: WIN 55,212-2.
- (7) **9-(hydroxymethyl)-6, 6-dimethyl-3-(2-methyloctan-2-yl)-6a,7,10,10a-tetrahydrobenzo[c]chromen-1-ol**
Some trade or other names: HU-210, HU-211.
- (8) **Indole-3-carboxylate esters**
Any compound containing a 1H-indole-3-carboxylate ester structure with the ester oxygen bearing a naphthyl, quinolinyl, isoquinolinyl or

- adamantyl group and substitution at the 1 position of the indole ring by an alkyl, haloalkyl, cyanoalkyl, alkenyl, cycloalkylmethyl, cycloalkylethyl, benzyl, 1-(N-methyl-2-piperidinyl)methyl or 2-(4-morpholinyl)ethyl group, whether or not further substituted on the indole ring to any extent and whether or not substituted on the naphthyl, quinolinyl, isoquinolinyl, adamantyl or benzyl groups to any extent.
- (9) Indazole-3-carboxamides
Any compound containing a 1H-indazole-3-carboxamide structure with substitution at the nitrogen of the carboxamide by a naphthyl, quinolinyl, isoquinolinyl, adamantyl, benzyl, 1-amino-1-oxoalkan-2-yl or 1-alkoxy-1-oxoalkan-2-yl group and substitution at the 1 position of the indazole ring by an alkyl, haloalkyl, cyanoalkyl, alkenyl, cycloalkylmethyl, cycloalkylethyl, benzyl, 1-(N-methyl-2-piperidinyl)methyl, or 2-(4-morpholinyl)ethyl group, whether or not further substituted on the indazole ring to any extent and whether or not substituted on the naphthyl, quinolinyl, isoquinolinyl, adamantyl, 1-amino-1-oxoalkan-2-yl, 1-alkoxy-1-oxoalkan-2-yl or benzyl groups to any extent.
- (10) Indole-3-carboxamides
Any compound containing a 1H-indole-3-carboxamide structure with substitution at the nitrogen of the carboxamide by a naphthyl, quinolinyl, isoquinolinyl, adamantyl, benzyl, 1-amino-1-oxoalkan-2-yl or 1-alkoxy-1-oxoalkan-2-yl group and substitution at the 1 position of the indole ring by an alkyl, haloalkyl, cyanoalkyl, alkenyl, cycloalkylmethyl, cycloalkylethyl, benzyl, 1-(N-methyl-2-piperidinyl)methyl, or 2-(4-morpholinyl)ethyl group, whether or not further substituted on the indole ring to any extent and whether or not further substituted on the naphthyl, quinolinyl, isoquinolinyl, adamantyl, 1-amino-1-oxoalkan-2-yl, 1-alkoxy-1-oxoalkan-2-yl or benzyl groups to any extent.
- (11) (1H-indazol-3-yl)methanones
Any compound containing a (1H-indazol-3-yl)methanone structure with the carbonyl carbon bearing a naphthyl group and substitution at the 1 position of the indazole ring by an alkyl, haloalkyl, alkenyl, cycloalkylmethyl, cycloalkylethyl, benzyl, 1-(N-methyl-2-piperidinyl)methyl, or 2-(4-morpholinyl)ethyl group, whether or not further substituted on the indazole ring to any extent and whether or not substituted on the naphthyl or benzyl groups to any extent.
- (12) (1H-indol-3-yl)methanones
Any compound containing a (1H-indol-3-yl)methanone structure with the carbonyl carbon bearing a naphthyl, quinolinyl, isoquinolinyl, adamantyl, phenyl, benzyl or tetramethylcyclopropyl group and substitution at the 1 position of the indole ring by an alkyl, haloalkyl, cyanoalkyl, alkenyl, cycloalkylmethyl, cycloalkylethyl, benzyl, 1-(N-methyl-2-piperidinyl)methyl, 2-(4-morpholinyl)ethyl, 1-(N-methyl-2-pyrrolidinyl)methyl, 1-(N-methyl-3-morpholinyl)methyl, or tetrahydropyranylmethyl group, whether or not further substituted on the indole ring to any extent and whether or not substituted on the naphthyl, quinolinyl, isoquinolinyl, adamantyl, phenyl, benzyl or

tetramethylcyclopropyl groups to any extent.

Sec. 5. K.S.A. 2023 Supp. 65-4107 is hereby amended to read as follows: 65-4107.

(a) The controlled substances listed in this section are included in schedule II and the number set forth opposite each drug or substance is the DEA controlled substances code which has been assigned to it.

(b) Any of the following substances, except those narcotic drugs listed in other schedules, whether produced directly or indirectly by extraction from substances of vegetable origin or independently by means of chemical synthesis or by combination of extraction and chemical synthesis:

(1) Opium and opiate and any salt, compound, derivative or preparation of opium or opiate, excluding apomorphine, thebaine-derived butorphanol, dextrorphan, nalbuphine, naldemedine, nalmefene, naloxegol, naloxone, 6 β -naltrexol ~~and~~ naltrexone and samidorphen and their respective salts, but including the following:

(A)	Raw opium.....	9600
(B)	Opium extracts.....	9610
(C)	Opium fluid.....	9620
(D)	Powdered opium.....	9639
(E)	Granulated opium.....	9640
(F)	Tincture of opium.....	9630
(G)	Codeine.....	9050
(H)	Ethylmorphine.....	9190
(I)	Etorphine hydrochloride.....	9059
(J)	Hydrocodone.....	9193
(K)	Hydromorphone.....	9150
(L)	Metopon.....	9260
(M)	Morphine.....	9300
(N)	Noroxymorphone.....	9668
(O)	Oxycodone.....	9143
(P)	Oxymorphone.....	9652
(Q)	Thebaine.....	9333
(R)	Dihydroetorphine.....	9334
(S)	Oripavine.....	9330

(2) Any salt, compound, isomer, derivative or preparation thereof which is chemically equivalent or identical with any of the substances referred to in paragraph (1), but not including the isoquinoline alkaloids of opium.

(3) Opium poppy and poppy straw.

(4) Coca leaves (9040) and any salt, compound, derivative or preparation of coca leaves, but not including decocainized coca leaves or extractions which do not contain cocaine (9041) or ecgonine (9180).

(5) Cocaine, its salts, isomers and salts of isomers (9041).

(6) Ecgonine, its salts, isomers and salts of isomers (9180).

(7) Concentrate of poppy straw (the crude extract of poppy straw in either liquid, solid or powder form which contains the phenanthrene alkaloids of the opium poppy) (9670).

(c) Any of the following opiates, including their isomers, esters, ethers, salts and salts of isomers, esters and ethers, whenever the existence of these isomers, esters,

ethers and salts is possible within the specific chemical designation dextrophan and levopropoxyphene excepted:

(1)	Alfentanil.....	9737
(2)	Alphaprodine.....	9010
(3)	Anileridine.....	9020
(4)	Bezitramide.....	9800
(5)	Bulk dextropropoxyphene (nondosage forms).....	9273
(6)	Carfentanil.....	9743
(7)	Dihydrocodeine.....	9120
(8)	Diphenoxylate.....	9170
(9)	Fentanyl.....	9801
(10)	Isomethadone.....	9226
(11)	Levomethorphan.....	9210
(12)	Levorphanol.....	9220
(13)	Metazocine.....	9240
(14)	Methadone.....	9250
(15)	Methadone-intermediate,4-cyano-2-dimethyl amino-4,4-diphenyl butane	9254
(16)	Moramide-intermediate, 2-methyl-3-morpholino-1, 1-diphenylpropane-carboxylic acid.....	9802
(17)	Oliceridine (N-[(3-methoxythiophen-2-yl)methyl] ({2-[(9 R)-9-(pyridin-2-yl)-6-oxaspiro [4.5]decan-9-yl]ethyl})amine fumarate).....	9245
(18)	Pethidine (meperidine).....	9230
(19)	Pethidine-intermediate-A, 4-cyano-1-methyl-4- phenylpiperidine.....	9232
(20)	Pethidine-intermediate-B, ethyl-4-phenyl- piperidine-4-carboxylate.....	9233
(21)	Pethidine-intermediate-C, 1-methyl-4-phenyl-piperidine-4-carboxylic acid	9234
(22)	Phenazocine.....	9715
(23)	Piminodine.....	9730
(24)	Racemethorphan.....	9732
(25)	Racemorphan.....	9733
(26)	Sufentanil.....	9740
(27)	Levo-alphaacetyl methadol.....	9648
	Some other names: levo-alpha-acetyl methadol, levomethadyl acetate or LAAM.	
(28)	Remifentanil.....	9739
(29)	Tapentadol.....	9780
(30)	Thiafentanil.....	9729
(d)	Any material, compound, mixture, or preparation which contains any quantity of the following substances having a potential for abuse associated with a stimulant effect on the central nervous system:	
(1)	Amphetamine, its salts, optical isomers and salts of its optical isomers..	1100
(2)	Phenmetrazine and its salts.....	1631
(3)	Methamphetamine, including its salts, isomers and salts of	

	isomers.....	1105
(4)	Methylphenidate.....	1724
(5)	Lisdexamfetamine, its salts, isomers, and salts of its isomers.....	1205
(e)	Unless specifically excepted or unless listed in another schedule, any material, compound, mixture or preparation which contains any quantity of the following substances having a depressant effect on the central nervous system, including its salts, isomers and salts of isomers whenever the existence of such salts, isomers and salts of isomers is possible within the specific chemical designation:	
(1)	Amobarbital.....	2125
(2)	Glutethimide.....	2550
(3)	Secobarbital.....	2315
(4)	Pentobarbital.....	2270
(5)	Phencyclidine.....	7471
(f)	Any material, compound, mixture, or preparation which contains any quantity of the following substances:	
(1)	Immediate precursor to amphetamine and methamphetamine:	
(A)	Phenylacetone.....	8501
	Some trade or other names: phenyl-2-propanone; P2P; benzyl methyl ketone; methyl benzyl ketone.	
(2)	Immediate precursors to phencyclidine (PCP):	
(A)	1-phenylcyclohexylamine.....	7460
(B)	1-piperidinocyclohexanecarbonitrile (PCC).....	8603
(3)	Immediate precursor to fentanyl:	
(A)	4-anilino-N-phenethylpiperidine (ANPP).....	8333
(B)	N-phenyl-N-(piperidin-4-yl)propionamide (norfentanyl).....	8366
(g)	Any material, compound, mixture or preparation which contains any quantity of the following hallucinogenic substance, its salts, isomers and salts of isomers, unless specifically excepted, whenever the existence of these salts, isomers and salts of isomers is possible within the specific chemical designation:	
(1)	Dronabinol [(-)-delta-9-trans tetrahydrocannabinol] in an oral solution in a drug product approved for marketing by the United States food and drug administration.....	7365
(2)	Nabilone.....	7379
	[Another name for nabilone: (±)-trans-3-(1,1-dimethylheptyl)-6,6a,7,8,10,10a-hexahydro-1-hydroxy-6,6-dimethyl-9H-dibenzo[b,d]pyran-9-one]	
(h)	Any material, compound, mixture or preparation containing any of the following narcotic drugs or any salts calculated as the free anhydrous base or alkaloid, in limited quantities as set forth below:	
(1)	Not more than 300 milligrams of dihydrocodeinone (hydrocodone) or any of its salts per 100 milliliters or not more than 15 milligrams per dosage unit with a fourfold or greater quantity of an isoquinoline alkaloid of opium	9805
(2)	Not more than 300 milligrams of dihydrocodeinone (hydrocodone) or any of its salts per 100 milliliters or not more than 15 milligrams per dosage unit with one or more active, nonnarcotic ingredients in recognized therapeutic amounts.....	9806

Sec. 6. K.S.A. 2023 Supp. 65-4111 is hereby amended to read as follows: 65-4111. (a) The controlled substances listed in this section are included in schedule IV and the number set forth opposite each drug or substance is the DEA controlled substances code that has been assigned to it.

(b) Any material, compound, mixture or preparation that contains any quantity of the following substances including its salts, isomers and salts of isomers whenever the existence of such salts, isomers and salts of isomers is possible within the specific chemical designation and having a potential for abuse associated with a depressant effect on the central nervous system:

(1)	Alprazolam.....	2882
(2)	Barbital.....	2145
(3)	Brexanolone.....	2400
(4)	Bromazepam.....	2748
(5)	Camazepam.....	2749
(6)	Carisoprodol.....	8192
(7)	Chloral betaine.....	2460
(8)	Chloral hydrate.....	2465
(9)	Chlordiazepoxide.....	2744
(10)	Clobazam.....	2751
(11)	Clonazepam.....	2737
(12)	Clorazepate.....	2768
(13)	Clotiazepam.....	2752
(14)	Cloxazolam.....	2753
(15)	<u>Daridorexant.....</u>	<u>2410</u>
(16)	Delorazepam.....	2754
(16) (17)	Diazepam.....	2765
(17) (18)	Dichloralphenazone.....	2467
(18) (19)	Estazolam.....	2756
(19) (20)	Ethchlorvynol.....	2540
(20) (21)	Ethinamate.....	2545
(21) (22)	Ethyl loflazepate.....	2758
(22) (23)	Fludiazepam.....	2759
(23) (24)	Flunitrazepam.....	2763
(24) (25)	Flurazepam.....	2767
(25) (26)	Fospropofol.....	2138
(26) (27)	Halazepam.....	2762
(27) (28)	Haloxazolam.....	2771
(28) (29)	Ketazolam.....	2772
(29) (30)	Lemborexant.....	2245
(30) (31)	Loprazolam.....	2773
(31) (32)	Lorazepam.....	2885
(32) (33)	Lormetazepam.....	2774
(33) (34)	Mebutamate.....	2800
(34) (35)	Medazepam.....	2836
(35) (36)	Meprobamate.....	2820
(36) (37)	Methohexital.....	2264

(37)(38) Methylphenobarbital (mephobarbital).....2250
 (38)(39) Midazolam.....2884
 (39)(40) Nimetazepam.....2837
 (40)(41) Nitrazepam.....2834
 (41)(42) Nordiazepam.....2838
 (42)(43) Oxazepam.....2835
 (43)(44) Oxazolam.....2839
 (44)(45) Paraldehyde.....2585
 (45)(46) Petrichloral.....2591
 (46)(47) Phenobarbital.....2285
 (47)(48) Pinazepam.....2883
 (48)(49) Prazepam.....2764
 (49)(50) Quazepam.....2881
 (50)(51) Remimazolam.....2846
 (51)(52) Temazepam.....2925
 (52)(53) Tetrazepam.....2886
 (53)(54) Triazolam.....2887
 (54)(55) Zolpidem.....2783
 (55)(56) Zaleplon.....2781
 (56)(57) Zopiclone.....2784
 (57) 2-[(dimethylamino)methyl]-1-(3-methoxyphenyl)cyclohexanol, its salts,
 optical and geometric isomers and salts of these isomers (including
 tramadol).....9752
 (58) Alfaxalone.....2731
 (59) Suvorexant.....2223

(c) ~~Any material, compound, mixture, or preparation that contains any quantity of fenfluramine (1670), including its salts, isomers (whether optical, position or geometric) and salts of such isomers, whenever the existence of such salts, isomers and salts of isomers is possible. The provisions of this subsection (c) shall expire on the date fenfluramine and its salts and isomers are removed from schedule IV of the federal controlled substances act (21 U.S.C. § 812; 21 code of federal regulations 1308.14).~~

(d) Any material, compound, mixture or preparation that contains any quantity of lorcaserin (1625), including its salts, isomers and salts of such isomers, whenever the existence of such salts, isomers and salts of isomers is possible (21 U.S.C. § 812; 21 code of federal regulations C.F.R. § 1308.14).

~~(e)~~(d) Unless specifically excepted or unless listed in another schedule, any material, compound, mixture or preparation that contains any quantity of the following substances having a stimulant effect on the central nervous system, including its salts, isomers (whether optical, position or geometric) and salts of such isomers whenever the existence of such salts, isomers and salts of isomers is possible within the specific chemical designation:

(1) Cathine (+)-norpseudoephedrine).....1230
 (2) Diethylpropion.....1610
 (3) Fencamfamin.....1760
 (4) Fenproporex.....1575
 (5) Mazindol.....1605
 (6) Mefenorex.....1580

- (7) Pemoline (including organometallic complexes and chelates thereof).....1530
- (8) Phentermine.....1640

The provisions of ~~this subsection (e)(8)~~ (d)(8) shall expire on the date phentermine and its salts and isomers are removed from schedule IV of the federal controlled substances act (21 U.S.C. § 812; ~~21 code of federal regulations C.F.R. § 1308.14~~).

- (9) Pipradrol.....1750
- (10) Serdexmethylphenidate.....1729
- ~~(11)~~ SPA((-)-1-dimethylamino-1, 2-diphenylethane).....1635
- ~~(11)~~(12) Sibutramine.....1675
- ~~(12)~~(13) Solriamfetol (2-amino-3-phenylpropyl carbamate; benzenepropanol, beta-amino-, carbamate (ester)).....1650
- ~~(13)~~(14) Mondafinil.....1680

~~(f)~~(e) Unless specifically excepted or unless listed in another schedule, any material, compound, mixture or preparation that contains any quantity of the following, including salts thereof:

- (1) Pentazocine.....9709
- (2) Butorphanol (including its optical isomers).....9720
- (3) Eluxadoline (5-[[[(2S)-2-amino-3-[4-aminocarbonyl]-2,6-dimethylphenyl]-1-oxopropyl]][(1S)-1-(4-phenyl-1H-imidazol-2-yl)ethyl]amino)methyl]-2-methoxybenzoic acid) (including its optical isomers) and its salts, isomers, and salts of isomers.....9725

~~(g)~~(f) Unless specifically excepted or unless listed in another schedule, any material, compound, mixture or preparation containing any of the following narcotic drugs, or their salts calculated as the free anhydrous base or alkaloid, in limited quantities as set forth below:

- (1) Not more than 1 milligram of difenoxin and not less than 25 micrograms of atropine sulfate per dosage unit.....9167
- (2) Dextropropoxyphene (alpha-(+)-4-dimethylamino-1, 2-diphenyl-3-methyl-2-propion-oxybutane).....9278
- ~~(3)~~ 2-[(dimethylamino)methyl]-1-(3-methoxyphenyl)cyclohexanol, its salts, optical and geometric isomers and salts of these isomers (including tramadol).....9752

~~(h)~~(g) Butyl nitrite and its salts, isomers, esters, ethers or their salts.

~~(i)~~(h) The board may except by rule and regulation any compound, mixture or preparation containing any depressant substance listed in subsection (b) from the application of all or any part of this act if the compound, mixture or preparation contains one or more active medicinal ingredients not having a depressant effect on the central nervous system, and if the admixtures are included therein in combinations, quantity, proportion or concentration that vitiate the potential for abuse of the substances that have a depressant effect on the central nervous system.

Sec. 7. K.S.A. 2023 Supp. 65-4113 is hereby amended to read as follows: 65-4113.

(a) The controlled substances or drugs, by whatever official name, common or usual name, chemical name or brand name designated, listed in this section are included in schedule V.

(b) Any compound, mixture or preparation containing limited quantities of any of the following narcotic drugs which also contains one or more nonnarcotic active

medicinal ingredients in sufficient proportion to confer upon the compound, mixture or preparation valuable medicinal qualities other than those possessed by the narcotic drug alone:

- (1) Not more than 200 milligrams of codeine or any of its salts per 100 milliliters or per 100 grams.
- (2) Not more than 100 milligrams of dihydrocodeine or any of its salts per 100 milliliters or per 100 grams.
- (3) Not more than 100 milligrams of ethylmorphine or any of its salts per 100 milliliters or per 100 grams.
- (4) Not more than 2.5 milligrams of diphenoxylate and not less than 25 micrograms of atropine sulfate per dosage unit.
- (5) Not more than 100 milligrams of opium per 100 milliliters or per 100 grams.
- (6) Not more than .5 milligram of difenoxin (9168) and not less than 25 micrograms of atropine sulfate per dosage unit.

(c) Unless specifically excepted or unless listed in another schedule, any material, compound, mixture or preparation which contains any quantity of the following substances having a stimulant effect on the central nervous system, including its salts, isomers (whether optical, position or geometric) and salts of such isomers whenever the existence of such salts, isomers and salts of isomers is possible within the specific chemical designation:

- (1) Propylhexedrine (except when part of a compound used for nasal decongestion which is authorized to be sold lawfully over the counter without a prescription under the federal food, drug and cosmetic act, so long as it is used only for such purpose).....8161
- (2) Pyrovalerone.....1485

(d) Any compound, mixture or preparation containing any detectable quantity of ephedrine, its salts or optical isomers, or salts of optical isomers.

(e) Any compound, mixture or preparation containing any detectable quantity of pseudoephedrine, its salts or optical isomers, or salts of optical isomers.

(f) Unless specifically exempted or excluded or unless listed in another schedule, any material, compound, mixture, or preparation which contains any quantity of the following substances having a depressant effect on the central nervous system, including its salts:

- (1) Brivaracetam ((2S)-2-[(4R)-2-oxo-4-propylpyrrolidin-1-yl] butanamide) (some trade or other names BRV; UCB-34714; Briviact).....2710
- (2) Cenobamate [(1R)-1-(2-chlorophenyl)-2-(tetrazol-2-yl)ethyl] carbamate2720
- (3) Ezogabine N-[2-amino-4(4-fluorobenzylamino)-phenyl]-carbamic acid ethyl ester.....2779
- (4) Ganaxolone.....2401
- (5) Lacosamide [(R)-2-acetoamido-N-benzyl-3-methoxy-propionamide].....2746
- ~~(5)~~~~(6)~~ Lasmiditan [2,4,6-trifluoro-N-(6-(1-methylpiperidine-4-carbonyl)pyridine-2-yl)-benzamide].....2790
- ~~(6)~~~~(7)~~ Pregabalin [(S)-3-(aminomethyl)-5-methylhexanoic acid].....2782";

On page 5, in line 14, after "K.S.A." by inserting "21-5701,"; also in line 14, after "72-6283" by inserting "and K.S.A. 2023 Supp. 65-4105, 65-4107, 65-4111 and 65-4113";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, by striking "schools" and inserting "health and healthcare"; also in line 1, by striking "student health" and inserting "the regulation of certain drugs"; also in line 1, by striking "the"; in line 2, by striking "maintenance" and inserting "a school to maintain a stock supply"; in line 7, after the semicolon by inserting "adding and removing certain substances in schedules I, II, IV and V of the uniform controlled substances act; making conforming changes to the criminal code definition of fentanyl-related controlled substances;"; also in line 7, after "K.S.A." by inserting "21-5701,"; also in line 7, after "72-6283"; by inserting "and K.S.A. 2023 Supp. 65-4105, 65-4107, 65-4111 and 65-4113";

And your committee on conference recommends the adoption of this report.

BEVERLY GOSSAGE
RENEE ERICKSON
PAT PETTEY

Conferees on part of Senate

BRENDA LANDWEHR
JOHN EPLEE
SUSAN RUIZ

Conferees on part of House

Senator Gossage moved the Senate adopt the Conference Committee Report on **HB 2547**.

On roll call, the vote was: Yeas 35; Nays 3; Present and Passing 1; Absent or Not Voting 1.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Claeys, Corson, Dietrich, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Longbine, Masterson, McGinn, O'Shea, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Shallenburger, Straub, Sykes, Thompson, Ware, Warren, Wilborn.

Nays: Doll, Steffen, Tyson.

Present and Passing: Kloos.

Absent or Not Voting: Ryckman.

The Conference Committee Report was adopted.

CONFERENCE COMMITTEE REPORT

MR. SPEAKER and MR. PRESIDENT: Your committee on conference on Senate amendments to **HB 2760** submits the following report:

The House accedes to all Senate amendments to the bill, and your committee on conference further agrees to amend the bill as printed with Senate Committee amendments, as follows:

On page 3, following line 10, by inserting:

"New Sec. 4. (a) As used in this section:

(1) "Service-connected disability" means, regarding disability or death, that such disability was incurred or aggravated, or that such death resulted from a disability

incurred or aggravated, in the line of duty in the active military, naval, air or space service; and

(2) "veteran" means a person who served in the active military, naval, air or space service and was discharged or released therefrom under conditions other than dishonorable.

(b) No state agency or municipality, as defined in K.S.A. 12-105a, and amendments thereto, shall request or demand any other document or improvise an authentication procedure to determine eligibility for any benefit derived from a service-connected disability suffered by a Kansas veteran, except the following:

- (1) A United States passport as defined in 22 C.F.R. 53.1;
- (2) an unexpired real I.D. state driver's license as defined in 6 C.F.R. 37;
- (3) a veterans health identity card issued by the United States department of veterans affairs;
- (4) a veterans identification card issued under the authority of 38 U.S.C. § 5706;
- (5) a common access card issued by the United States department of defense; or
- (6) any department of defense identity cards listed in 32 C.F.R. 161(b).

New Sec. 5. (a) As used in this section:

(1) "Non-service-connected" means, regarding disability or death, that such disability was not incurred or aggravated, or that death did not result from a disability incurred or aggravated, in the line of duty in the active military, naval, air or space service.

(2) "Service-connected" means, regarding disability or death, that such disability was incurred or aggravated, or that death resulted from a disability incurred or aggravated, in the line of duty in the active military, naval, air or space service.

(3) "Veteran" means a person who served in the active military, naval, air or space service, including those groups and individuals listed under 38 C.F.R. 3.7, and who was discharged or released therefrom under conditions other than dishonorable.

(b) Findings of a service-connected disability or death by federal officials shall be probative. State agencies and municipalities, as defined in K.S.A. 12-105a, and amendments thereto, shall not:

(1) Request or demand a veteran's private health information for the purpose of determining eligibility for service-connected or non-service-connected disability benefits;

(2) reconsider disability determinations made by:

- (A) The secretary of the army, with respect to matters concerning the army;
- (B) the secretary of the navy, with respect to matters concerning the navy and the marine corps;
- (C) the secretary of the air force, with respect to matters concerning the air force or the space force;
- (D) the secretary of homeland security, with respect to matters concerning the coast guard;
- (E) the secretary of health and human services, with respect to matters concerning the public health service; and
- (F) the secretary of commerce, with respect to matters concerning the national oceanic and atmospheric administration or its predecessor, the coast and geodetic survey;

(3) reconsider the disability determinations made under the authority of a secretary

defined in subsection (b)(2) or the secretary of veterans affairs; or

(4) request or demand a veteran voluntarily seek a re-evaluation of such veteran's existing service-connected disability claim.

(c) A veteran or such veteran's surviving family members may be asked to document such veteran's service-connected status regarding the disability or death of such veteran or service member with:

(1) A department of veterans affairs benefits summary letter with service-connected disability marked "yes";

(2) a military service physical evaluation board document, issued under the authority of 10 U.S.C. § 1222(a), with the finding of "unfit for duty"; or

(3) a posthumous purple heart decoration, a military posthumous award citation, military orders or official casualty notification correspondence from the department of defense.

(d) A veteran's percentage of disability evaluation finding shall be disclosed by such veteran or such veteran's family members if germane to the Kansas statutory limitation in question.

Sec. 6. K.S.A. 8-160 is hereby amended to read as follows: 8-160. As used in this act, ~~the term~~ "disabled veteran" means a person who ~~has~~:

(a) Served in the armed forces of the United States and who is entitled to compensation for a service connected disability of at least 50% and the laws administered by the veterans administration or who is entitled to compensation for the loss, or permanent loss of use, of one or both feet or one or both hands, or for permanent visual impairment of both eyes to a prescribed degree active military, naval, air or space service and who was discharged or released therefrom under an honorable discharge or a general discharge under honorable conditions;

(b) received a disability that was incurred or aggravated in the line of duty in the active military, naval, air or space service; and

(c) has a service-connected evaluation percentage equal to or greater than 50%, pursuant to 38 U.S.C. § 1101 et seq. or 10 U.S.C. § 1201 et seq.

Sec. 7. K.S.A. 8-243 is hereby amended to read as follows: 8-243. (a) Upon payment of the required fee, the division shall issue to every applicant qualifying under the provisions of this act the driver's license as applied for by the applicant. Such license shall bear the class or classes of motor vehicles ~~which that~~ the licensee is entitled to drive, a distinguishing number assigned to the licensee, the full legal name, date of birth, gender, address of principal residence and a brief description of the licensee, either: (1) A digital color image or photograph; or (2) a laser engraved photograph of the licensee, a facsimile of the signature of the licensee and the statement provided for in subsection (b). No driver's license shall be valid until it has been signed by the licensee. All drivers' licenses issued to persons under the age of 21 years shall be readily distinguishable from licenses issued to persons age 21 years or older. In addition, all drivers' licenses issued to persons under the age of 18 years shall also be readily distinguishable from licenses issued to persons age 18 years or older. The secretary of revenue shall implement a vertical format to make drivers' licenses issued to persons under the age of 21 more readily distinguishable. Except as otherwise provided, no driver's license issued by the division shall be valid until either: (1) A digital color image or photograph; or (2) a laser engraved photograph of such licensee has been taken and verified before being placed on the driver's license. The secretary of

revenue shall prescribe a fee of not more than \$8 and upon the payment of such fee, the division shall cause either: (1) A digital color image or photograph; or (2) a laser engraved photograph of such applicant to be placed on the driver's license. Upon payment of such fee prescribed by the secretary of revenue, plus payment of the fee required by K.S.A. 8-246, and amendments thereto, for issuance of a new license, the division shall issue to such licensee a new license containing either: (1) A digital color image or photograph; or (2) a laser engraved photograph of such licensee. A driver's license ~~which that~~ does not contain the principal address as required may be issued to persons who are program participants pursuant to K.S.A. 75-455, and amendments thereto, upon payment of the fee required by K.S.A. 8-246, and amendments thereto. All Kansas drivers' licenses and identification cards shall have physical security features designed to prevent tampering, counterfeiting or duplication of the document for fraudulent purposes. The secretary of revenue shall incorporate common machine-readable technology into all Kansas drivers' licenses and identification cards.

(b) A Kansas driver's license issued to any person 16 years of age or older who indicated on the person's application that the person wished to make a gift of all or any part of the body of the licensee in accordance with the revised uniform anatomical gift act, K.S.A. 65-3220 through 65-3244, and amendments thereto, shall have the word "Donor" placed on the front of the licensee's driver's license.

(c) Any person who is deaf or hard of hearing may request that the division issue to such person a driver's license which is readily distinguishable from drivers' licenses issued to other drivers and upon such request the division shall issue such license. Drivers' licenses issued to persons who are deaf or hard of hearing and under the age of 21 years shall be readily distinguishable from drivers' licenses issued to persons who are deaf or hard of hearing and 21 years of age or older. Upon satisfaction of subsection (a), the division shall issue a receipt of application permitting the operation of a vehicle consistent with the requested class, if there are no other restrictions or limitations, pending the division's verification of the information and production of a driver's license.

(d) A driver's license issued to a person required to be registered under K.S.A. 22-4901 et seq., and amendments thereto, shall be assigned a distinguishing number by the division which will readily indicate to law enforcement officers that such person is a registered offender. The division shall develop a numbering system to implement the provisions of this subsection.

(e) (1) Any person who is a veteran may request that the division issue to such person a driver's license ~~which that~~ shall include the designation "VETERAN" displayed on the front of the driver's license at a location to be determined by the secretary of revenue. In order to receive a license described in this subsection, the veteran ~~must shall~~ provide ~~proof of the veteran's military service and honorable discharge or general discharge under honorable conditions, including~~ a copy of the veteran's ~~DD214 form~~ DD form 214, NGB form 22 or equivalent discharge document showing character of service as honorable or general under honorable conditions.

(2) As used in this subsection, "veteran" means a person who:

(A) ~~Has served in: The army, navy, marine corps, air force, coast guard, air or army national guard or any branch of the military reserves of the United States; and~~

(B) ~~has been separated from the branch of service in which the person was honorably discharged or received a general discharge under honorable conditions served~~

in the active military, naval, air or space service and who was discharged or released therefrom under an honorable discharge or a general discharge under honorable conditions.

(3) The director of vehicles may adopt any rules and regulations necessary to carry out the provisions of this subsection.

(f) (1) Any person who submits satisfactory proof to the director of vehicles, on a form provided by the director, that such person needs assistance with cognition, including, but not limited to, persons with autism spectrum disorder, may request that the division issue to such person a driver's license, that shall note such impairment on the driver's license at a location to be determined by the secretary of revenue.

(2) Satisfactory proof that a person needs assistance with cognition shall include a statement from a person licensed to practice the healing arts in any state, an advanced practice registered nurse licensed under K.S.A. 65-1131, and amendments thereto, a licensed physician assistant or a person clinically licensed by the Kansas behavioral sciences regulatory board certifying that such person needs assistance with cognition.

Sec. 8. K.S.A. 8-1324 is hereby amended to read as follows: 8-1324. (a) Any resident who does not hold a current valid Kansas driver's license may make application to the division of vehicles and be issued one identification card.

(b) (1) Each application for an identification card shall include a question asking if the applicant is willing to give such applicant's authorization to be listed as an organ, eye and tissue donor in the Kansas donor registry in accordance with the revised uniform anatomical gift act, K.S.A. 65-3220 through 65-3244, and amendments thereto. The gift would become effective upon the death of the donor.

(2) For the purpose of obtaining an identification card, an applicant shall submit, with the application, proof of age, proof of identity and proof of lawful presence. An applicant shall submit with the application a photo identity document, except that a non-photo identity document is acceptable if it includes both the applicant's full legal name and date of birth, and documentation showing the applicant's name, the applicant's address of principal residence and the applicant's social security account number. The applicant's social security number shall remain confidential and shall not be disclosed, except as provided pursuant to K.S.A. 74-2014, and amendments thereto. If the applicant does not have a social security number, the applicant shall provide proof of lawful presence and Kansas residency. The division shall assign a distinguishing number to the identification card. Before issuing an identification card to a person, the division shall make reasonable efforts to verify with the issuing agency the issuance, validity and completeness of each document required to be presented by the applicant to prove age, identity and lawful presence.

(c) The division shall not issue an identification card to any person who fails to provide proof that the person is lawfully present in the United States. If an applicant provides evidence of lawful presence as set out in K.S.A. 8-240(b)(2)(E) through (2)(I), and amendments thereto, or is an alien lawfully admitted for temporary residence under K.S.A. 8-240(b)(2)(B), and amendments thereto, the division may only issue a temporary identification card to the person under the following conditions:

~~(A)~~(1) A temporary identification card issued pursuant to this subparagraph shall be valid only during the period of time of the applicant's authorized stay in the United States or, if there is no definite end to the period of authorized stay, a period of one year;

~~(B)~~(2) a temporary identification card issued pursuant to this subparagraph shall clearly indicate that it is temporary and shall state the date upon which it expires;

~~(C)~~(3) no temporary identification card issued pursuant to this subparagraph shall be for a longer period of time than the time period permitted by K.S.A. 8-1325, and amendments thereto; and

~~(D)~~(4) a temporary identification card issued pursuant to this subparagraph may be renewed, subject at the time of renewal, to the same requirements and conditions set forth in this subsection for the issuance of the original temporary identification card.

(d) The division shall not issue an identification card to any person who holds a current valid Kansas driver's license unless such driver's license has been physically surrendered pursuant to the provisions of K.S.A. 8-1002(e), and amendments thereto.

(e) The division shall refuse to issue an identification card to a person holding a driver's license or identification card issued by another state without confirmation that the person is terminating or has terminated the license or identification card.

(f) The parent or guardian of an applicant under 16 years of age shall sign the application for an identification card submitted by such applicant.

(g) (1) The division shall require payment of a fee of \$14 at the time application for an identification card is made, except that persons who are 65 or more years of age or who are handicapped, as defined in K.S.A. 8-1,124, and amendments thereto, shall be required to pay a fee of only \$10. In addition to the fees prescribed by this subsection, the division shall require payment of the photo fee established pursuant to K.S.A. 8-243, and amendments thereto, for the cost of the photograph to be placed on the identification card.

(2) The division shall not require or accept payment of application or photo fees under this subsection for any person 17 years of age or older for purposes of meeting the voter identification requirements of K.S.A. 25-2908, and amendments thereto. Such person shall:

(A) Swear under oath that such person desires an identification card in order to vote in an election in Kansas and that such person does not possess any of the forms of identification acceptable under K.S.A. 25-2908, and amendments thereto. The affidavit shall specifically list the acceptable forms of identification under K.S.A. 25-2908, and amendments thereto; and

(B) produce evidence that such person is registered to vote in Kansas.

(3) The secretary of revenue shall adopt rules and regulations in order to implement the provisions of paragraph (2).

(h) All Kansas identification cards shall have physical security features designed to prevent tampering, counterfeiting or duplication for fraudulent purposes.

(i) For the purposes of K.S.A. 8-1324 through 8-1328, and amendments thereto, a person shall be deemed to be a resident of the state if the person:

(1) ~~The person~~ Owns, leases or rents a place of domicile in this state;

(2) ~~the person~~ engages in a trade, business or profession in this state;

(3) ~~the person~~ is registered to vote in this state;

(4) ~~the person~~ enrolls the person's child in a school in this state; or

(5) ~~the person~~ registers the person's motor vehicle in this state.

(j) The division shall require that any person applying for an identification card submit to a mandatory facial image capture. The captured facial image shall be displayed on the front of the applicant's identification card by either:

- (1) A digital color image or photograph; or
 - (2) a laser-engraved photograph of the licensee.
- (k) (1) Any person who is a veteran may request that the division issue to such person a nondriver identification card ~~which that~~ shall include the designation "VETERAN" displayed on the front of the nondriver identification card at a location to be determined by the secretary of revenue. In order to receive a nondriver identification card described in this subsection, the veteran ~~must shall~~ provide ~~proof of the veteran's military service and honorable discharge or general discharge under honorable conditions, including a copy of the veteran's DD214 form DD form 214, NGB form 22 or equivalent discharge document showing character of service as honorable or general under honorable conditions.~~
- (2) As used in this subsection, "veteran" means a person who:
 - (A) ~~Has served in: The army, navy, marine corps, air force, coast guard, air or army national guard or any branch of the military reserves of the United States; and~~
 - (B) has been separated from the branch of service in which the person was honorably discharged or received a general discharge under honorable conditions served in the active military, naval, air or space service and who was discharged or released therefrom under an honorable discharge or a general discharge under honorable conditions.
- (3) The director of vehicles may adopt any rules and regulations necessary to carry out the provisions of this subsection.
- (l) The director of vehicles may issue a temporary identification card to an applicant who cannot provide valid documentary evidence as defined by subsection (c), if the applicant provides compelling evidence proving current lawful presence. Any temporary identification card issued pursuant to this subparagraph shall be valid for one year.
- (m) Upon payment of the required fee, the division shall issue to every applicant qualifying under the provisions of this act an identification card. Such identification card shall bear a distinguishing number assigned to the cardholder, the full legal name, date of birth, address of principal residence, a brief description of the cardholder, either:
- (1) A digital color image or photograph; or
 - (2) a laser engraved photograph of the cardholder, and a facsimile of the signature of the cardholder. An identification card ~~which that~~ does not contain the address of principal residence of the cardholder as required may be issued to persons who are program participants pursuant to K.S.A. 75-455, and amendments thereto.
- (n) An identification card issued to any person who indicated on the application that the person wished to make an anatomical gift in accordance with the revised uniform anatomical gift act, K.S.A. 65-3220 through 65-3244, and amendments thereto, shall have the word "Donor" placed on the front of the applicant's identification card.
- (o) (1) Any person who submits satisfactory proof to the director of vehicles, on a form provided by the director, that such person needs assistance with cognition, including, but not limited to, persons with autism spectrum disorder, may request that the division issue to such person a nondriver identification card, that shall note such impairment on the nondriver identification card at a location to be determined by the secretary of revenue.
- (2) Satisfactory proof that a person needs assistance with cognition shall include a statement from a person licensed to practice the healing arts in any state, an advanced

practice registered nurse licensed under K.S.A. 65-1131, and amendments thereto, a licensed physician assistant or a person clinically licensed by the Kansas behavioral sciences regulatory board certifying that such person needs assistance with cognition.

(p)-(4) The secretary of revenue shall permit an electronic online renewal of an identification card if the electronic online renewal applicant previously provided documentation of identity, lawful presence and residence to the division for electronic scanning. For purposes of this subsection, the division may rely on the division's most recent, existing color digital image and signature image of the applicant for the nondriver's identification card if the division has such images on file. The determination on whether an electronic online renewal application or equivalent of a nondriver's identification card is permitted shall be made by the director of vehicles or the director's designee. The division shall not renew a nondriver's identification card through an electronic online or equivalent process if the identification card has been previously renewed through an electronic online application in the immediately preceding card's expiration period. No renewal under this subsection shall be granted to any person who is a registered offender pursuant to K.S.A. 22-4901 et seq., and amendments thereto.

~~(2) Prior to February 1, 2023, the division shall report to the house of representatives and the senate committees on transportation regarding the online renewal process of this subsection and the effects of implementing such process:"~~

On page 4, in line 33, by striking "Was a member of the armed services" and inserting "Served in the active military, naval, air or space service and who was discharged or released therefrom under conditions other than dishonorable"; in line 34, by striking all after "(2)"; in line 35, by striking "conditions" and inserting "received a disability that was incurred or aggravated in the line of duty in the active military, naval, air or space service"; in line 36, by striking all after "a"; by striking all in line 37; in line 38, by striking all before "equal" and inserting "service-connected evaluation percentage; in line 38, after "equal" by inserting "to"; also in line 38, after "30%" by inserting "pursuant to 38 U.S.C. § 1101 et seq. or 10 U.S.C. § 1201 et seq.";

On page 9, following line 11, by inserting:

"Sec. 12. K.S.A. 44-706 is hereby amended to read as follows: 44-706. The secretary shall examine whether an individual has separated from employment for each week claimed. The secretary shall apply the provisions of this section to the individual's most recent employment prior to the week claimed. An individual shall be disqualified for benefits:

(a) If the individual left work voluntarily without good cause attributable to the work or the employer, subject to the other provisions of this subsection. For purposes of this subsection, "good cause" is cause of such gravity that would impel a reasonable, not supersensitive, individual exercising ordinary common sense to leave employment. Good cause requires a showing of good faith of the individual leaving work, including the presence of a genuine desire to work. Failure to return to work after expiration of approved personal or medical leave, or both, shall be considered a voluntary resignation. After a temporary job assignment, failure of an individual to affirmatively request an additional assignment on the next succeeding workday, if required by the employment agreement, after completion of a given work assignment, shall constitute leaving work voluntarily. The disqualification shall begin the day following the separation and shall continue until after the individual has become reemployed and has had earnings from insured work of at least three times the individual's weekly benefit

amount. An individual shall not be disqualified under this subsection if:

(1) The individual was forced to leave work because of illness or injury upon the advice of a licensed and practicing healthcare provider and, upon learning of the necessity for absence, immediately notified the employer thereof, or the employer consented to the absence, and after recovery from the illness or injury, when recovery was certified by a practicing health care provider, the individual returned to the employer and offered to perform services and the individual's regular work or comparable and suitable work was not available. As used in this paragraph "healthcare provider" means any person licensed by the proper licensing authority of any state to engage in the practice of medicine and surgery, osteopathy, chiropractic, dentistry, optometry, podiatry or psychology;

(2) the individual left temporary work to return to the regular employer;

(3) the individual left work to ~~enlist~~ enter active service in the armed forces of the United States; but was rejected or delayed from entry;

(4) The spouse of an individual who is a member of the armed forces of the United States who left work because of the voluntary or involuntary transfer of the individual's spouse from one job to another job, ~~which that~~ is for the same employer or for a different employer, at a geographic location ~~which that~~ makes it unreasonable for the individual to continue work at the individual's job. For the purposes of this provision ~~the term~~ "member of the armed forces" means ~~active duty~~ a person performing active service in the army, navy, marine corps, air force, space force, coast guard or any ~~branch component~~ of the military reserves of the United States;

(5) the individual left work because of hazardous working conditions; in determining whether or not working conditions are hazardous for an individual, the degree of risk involved to the individual's health, safety and morals, the individual's physical fitness and prior training and the working conditions of workers engaged in the same or similar work for the same and other employers in the locality shall be considered; as used in this paragraph, "hazardous working conditions" means working conditions that could result in a danger to the physical or mental well-being of the individual; each determination as to whether hazardous working conditions exist shall include, but shall not be limited to, a consideration of: (A) The safety measures used or the lack thereof; and (B) the condition of equipment or lack of proper equipment; no work shall be considered hazardous if the working conditions surrounding the individual's work are the same or substantially the same as the working conditions generally prevailing among individuals performing the same or similar work for other employers engaged in the same or similar type of activity;

(6) the individual left work to enter training approved under section 236(a)(1) of the federal trade act of 1974, provided the work left is not of a substantially equal or higher skill level than the individual's past adversely affected employment, as defined for purposes of the federal trade act of 1974, and wages for such work are not less than 80% of the individual's average weekly wage as determined for the purposes of the federal trade act of 1974;

(7) the individual left work because of unwelcome harassment of the individual by the employer or another employee of which the employing unit had knowledge and that would impel the average worker to give up such worker's employment;

(8) the individual left work to accept better work; each determination as to whether or not the work accepted is better work shall include, but shall not be limited to,

consideration of: (A) The rate of pay, the hours of work and the probable permanency of the work left as compared to the work accepted; (B) the cost to the individual of getting to the work left in comparison to the cost of getting to the work accepted; and (C) the distance from the individual's place of residence to the work accepted in comparison to the distance from the individual's residence to the work left;

(9) the individual left work as a result of being instructed or requested by the employer, a supervisor or a fellow employee to perform a service or commit an act in the scope of official job duties ~~which that~~ is in violation of an ordinance or statute;

(10) the individual left work because of a substantial violation of the work agreement by the employing unit and, before the individual left, the individual had exhausted all remedies provided in such agreement for the settlement of disputes before terminating. For the purposes of this paragraph, a demotion based on performance does not constitute a violation of the work agreement;

(11) after making reasonable efforts to preserve the work, the individual left work due to a personal emergency of such nature and compelling urgency that it would be contrary to good conscience to impose a disqualification; or

(12) (A) the individual left work due to circumstances resulting from domestic violence, including:

(i) The individual's reasonable fear of future domestic violence at or en route to or from the individual's place of employment;

(ii) the individual's need to relocate to another geographic area in order to avoid future domestic violence;

(iii) the individual's need to address the physical, psychological and legal impacts of domestic violence;

(iv) the individual's need to leave employment as a condition of receiving services or shelter from an agency ~~which that~~ provides support services or shelter to victims of domestic violence; or

(v) the individual's reasonable belief that termination of employment is necessary to avoid other situations ~~which that~~ may cause domestic violence and to provide for the future safety of the individual or the individual's family.

(B) An individual may prove the existence of domestic violence by providing one of the following:

(i) A restraining order or other documentation of equitable relief by a court of competent jurisdiction;

(ii) a police record documenting the abuse;

(iii) documentation that the abuser has been convicted of one or more of the offenses enumerated in articles 34 and 35 of chapter 21 of the Kansas Statutes Annotated, prior to their repeal, or articles 54 or 55 of chapter 21 of the Kansas Statutes Annotated, or K.S.A. 21-6104, 21-6325, 21-6326 or 21-6418 through 21-6422, and amendments thereto, where the victim was a family or household member;

(iv) medical documentation of the abuse;

(v) a statement provided by a counselor, social worker, health care provider, clergy, shelter worker, legal advocate, domestic violence or sexual assault advocate or other professional who has assisted the individual in dealing with the effects of abuse on the individual or the individual's family; or

(vi) a sworn statement from the individual attesting to the abuse.

(C) No evidence of domestic violence experienced by an individual, including the

individual's statement and corroborating evidence, shall be disclosed by the department of labor unless consent for disclosure is given by the individual.

(b) If the individual has been discharged or suspended for misconduct connected with the individual's work. The disqualification shall begin the day following the separation and shall continue until after the individual becomes reemployed and in cases where the disqualification is due to discharge for misconduct has had earnings from insured work of at least three times the individual's determined weekly benefit amount, except that if an individual is discharged for gross misconduct connected with the individual's work, such individual shall be disqualified for benefits until such individual again becomes employed and has had earnings from insured work of at least eight times such individual's determined weekly benefit amount. In addition, all wage credits attributable to the employment from which the individual was discharged for gross misconduct connected with the individual's work shall be canceled. No such cancellation of wage credits shall affect prior payments made as a result of a prior separation.

(1) ~~For the purposes of this~~As used in this subsection, "misconduct" ~~is defined as~~ means a violation of a duty or obligation reasonably owed the employer as a condition of employment including, but not limited to, a violation of a company rule, including a safety rule, if: (A) The individual knew or should have known about the rule; (B) the rule was lawful and reasonably related to the job; and (C) the rule was fairly and consistently enforced.

(2) (A) Failure of the employee to notify the employer of an absence and an individual's leaving work prior to the end of such individual's assigned work period without permission shall be considered prima facie evidence of a violation of a duty or obligation reasonably owed the employer as a condition of employment.

(B) For the purposes of this subsection, misconduct shall include, but not be limited to, violation of the employer's reasonable attendance expectations if the facts show:

- (i) The individual was absent or tardy without good cause;
- (ii) the individual had knowledge of the employer's attendance expectation; and
- (iii) the employer gave notice to the individual that future absence or tardiness may or will result in discharge.

(C) For the purposes of this subsection, if an employee disputes being absent or tardy without good cause, the employee shall present evidence that a majority of the employee's absences or tardiness were for good cause. If the employee alleges that the employee's repeated absences or tardiness were the result of health related issues, such evidence shall include documentation from a licensed and practicing healthcare provider as defined in subsection (a)(1).

(3) (A) The term "gross misconduct" as used in this subsection shall be construed to mean conduct evincing extreme, willful or wanton misconduct as defined by this subsection. Gross misconduct shall include, but not be limited to: (i) Theft; (ii) fraud; (iii) intentional damage to property; (iv) intentional infliction of personal injury; or (v) any conduct that constitutes a felony.

(B) For the purposes of this subsection, the following shall be conclusive evidence of gross misconduct:

- (i) The use of alcoholic liquor, cereal malt beverage or a nonprescribed controlled substance by an individual while working;
- (ii) the impairment caused by alcoholic liquor, cereal malt beverage or a

nonprescribed controlled substance by an individual while working;

(iii) a positive breath alcohol test or a positive chemical test, provided if:

(a) The test was either:

(1) Required by law and was administered pursuant to the drug free workplace act, 41 U.S.C. § 701 et seq.;

(2) administered as part of an employee assistance program or other drug or alcohol treatment program in which the employee was participating voluntarily or as a condition of further employment;

(3) requested pursuant to a written policy of the employer of which the employee had knowledge and was a required condition of employment;

(4) required by law and the test constituted a required condition of employment for the individual's job; or

(5) there was reasonable suspicion to believe that the individual used, had possession of, or was impaired by alcoholic liquor, cereal malt beverage or a nonprescribed controlled substance while working;

(b) the test sample was collected either:

(1) As prescribed by the drug free workplace act, 41 U.S.C. § 701 et seq.;

(2) as prescribed by an employee assistance program or other drug or alcohol treatment program in which the employee was participating voluntarily or as a condition of further employment;

(3) as prescribed by the written policy of the employer of which the employee had knowledge and ~~which that~~ constituted a required condition of employment;

(4) as prescribed by a test ~~which that~~ was required by law and which constituted a required condition of employment for the individual's job; or

(5) at a time contemporaneous with the events establishing probable cause;

(c) the collecting and labeling of a chemical test sample was performed by a licensed health care professional or any other individual certified pursuant to paragraph (b)(3)(A)(iii)(f) or authorized to collect or label test samples by federal or state law, or a federal or state rule or regulation having the force or effect of law, including law enforcement personnel;

(d) the chemical test was performed by a laboratory approved by the United States department of health and human services or licensed by the department of health and environment, except that a blood sample may be tested for alcohol content by a laboratory commonly used for that purpose by state law enforcement agencies;

(e) the chemical test was confirmed by gas chromatography, gas chromatography-mass spectroscopy or other comparably reliable analytical method, except that no such confirmation is required for a blood alcohol sample or a breath alcohol test;

(f) the breath alcohol test was administered by an individual trained to perform breath tests, the breath testing instrument used was certified and operated strictly according to a description provided by the manufacturers and the reliability of the instrument performance was assured by testing with alcohol standards; and

(g) the foundation evidence establishes, beyond a reasonable doubt, that the test results were from the sample taken from the individual;

(iv) an individual's refusal to submit to a chemical test or breath alcohol test, provided if:

(a) The test meets the standards of the drug free workplace act, 41 U.S.C. § 701 et seq.;

(b) the test was administered as part of an employee assistance program or other drug or alcohol treatment program in which the employee was participating voluntarily or as a condition of further employment;

(c) the test was otherwise required by law and the test constituted a required condition of employment for the individual's job;

(d) the test was requested pursuant to a written policy of the employer of which the employee had knowledge and was a required condition of employment; or

(e) there was reasonable suspicion to believe that the individual used, possessed or was impaired by alcoholic liquor, cereal malt beverage or a nonprescribed controlled substance while working; and

(v) an individual's dilution or other tampering of a chemical test.

(C) For purposes of this subsection:

(i) "Alcohol concentration" means the number of grams of alcohol per 210 liters of breath;

(ii) "alcoholic liquor" means the same as ~~provided~~ defined in K.S.A. 41-102, and amendments thereto;

(iii) "cereal malt beverage" means the same as ~~provided~~ defined in K.S.A. 41-2701, and amendments thereto;

(iv) "chemical test" includes, but is not limited to, tests of urine, blood or saliva;

(v) "controlled substance" means the same as ~~provided~~ defined in K.S.A. 21-5701, and amendments thereto;

(vi) "required by law" means required by a federal or state law, a federal or state rule or regulation having the force and effect of law, a county resolution or municipal ordinance, or a policy relating to public safety adopted in an open meeting by the governing body of any special district or other local governmental entity;

(vii) "positive breath test" means a test result showing an alcohol concentration of 0.04 or greater, or the levels listed in 49 C.F.R. part 40, if applicable, unless the test was administered as part of an employee assistance program or other drug or alcohol treatment program in which the employee was participating voluntarily or as a condition of further employment, in which case "positive chemical test" ~~shall mean~~ means a test result showing an alcohol concentration at or above the levels provided for in the assistance or treatment program; and

(viii) "positive chemical test" means a chemical result showing a concentration at or above the levels listed in K.S.A. 44-501, and amendments thereto, or 49 C.F.R. part 40, as applicable, for the drugs or abuse listed therein, unless the test was administered as part of an employee assistance program or other drug or alcohol treatment program in which the employee was participating voluntarily or as a condition of further employment, in which case "positive chemical test" means a chemical result showing a concentration at or above the levels provided for in the assistance or treatment program.

(4) An individual shall not be disqualified under this subsection if the individual is discharged under the following circumstances:

(A) The employer discharged the individual after learning the individual was seeking other work or when the individual gave notice of future intent to quit, except that the individual shall be disqualified after the time ~~at which that~~ such individual intended to quit and any individual who commits misconduct after such individual gives notice to such individual's intent to quit shall be disqualified;

(B) the individual was making a ~~good-faith~~ good faith effort to do the assigned

work but was discharged due to:

- (i) Inefficiency;
- (ii) unsatisfactory performance due to inability, incapacity or lack of training or experience;
- (iii) isolated instances of ordinary negligence or inadvertence;
- (iv) ~~good faith~~ good faith errors in judgment or discretion; or
- (v) unsatisfactory work or conduct due to circumstances beyond the individual's control; or

(C) the individual's refusal to perform work in excess of the contract of hire.

(c) If the individual has failed, without good cause, to either apply for suitable work when so directed by the employment office of the secretary of labor, or to accept suitable work when offered to the individual by the employment office, the secretary of labor, or an employer, such disqualification shall begin with the week in which such failure occurred and shall continue until the individual becomes reemployed and has had earnings from insured work of at least three times such individual's determined weekly benefit amount. In determining whether or not any work is suitable for an individual, the secretary of labor, or a person or persons designated by the secretary, shall consider the degree of risk involved to health, safety and morals, physical fitness and prior training, experience and prior earnings, length of unemployment and prospects for securing local work in the individual's customary occupation or work for which the individual is reasonably ~~fitted~~ fit by training or experience, and the distance of the available work from the individual's residence. Notwithstanding any other provisions of this act, an otherwise eligible individual shall not be disqualified for refusing an offer of suitable employment, or failing to apply for suitable employment when notified by an employment office, or for leaving the individual's most recent work accepted during approved training, including training approved under section 236(a)(1) of the trade act of 1974, if the acceptance of or applying for suitable employment or continuing such work would require the individual to terminate approved training and no work shall be deemed suitable and benefits shall not be denied under this act to any otherwise eligible individual for refusing to accept new work under any of the following conditions:

(1) If the position offered is vacant due directly to a strike, lockout or other labor dispute;

(2) if the remuneration, hours or other conditions of the work offered are substantially less favorable to the individual than those prevailing for similar work in the locality;

(3) if as a condition of being employed, the individual would be required to join or to resign from or refrain from joining any labor organization; and

(4) if the individual left employment as a result of domestic violence, and the position offered does not reasonably accommodate the individual's physical, psychological, safety, or legal needs relating to such domestic violence.

(d) For any week with respect to which the secretary of labor, or a person or persons designated by the secretary, finds that the individual's unemployment is due to a stoppage of work ~~which~~ that exists because of a labor dispute or there would have been a work stoppage had normal operations not been maintained with other personnel previously and currently employed by the same employer at the factory, establishment or other premises at which the individual is or was last employed, except that this

subsection (d) shall not apply if it is shown to the satisfaction of the secretary of labor, or a person or persons designated by the secretary, that:

(1) The individual is not participating in or financing or directly interested in the labor dispute ~~which that~~ caused the stoppage of work; and

(2) the individual does not belong to a grade or class of workers of which, immediately before the commencement of the stoppage, there were members employed at the premises ~~at which where~~ the stoppage occurs any of whom are participating in or financing or directly interested in the dispute. If in any case separate branches of work ~~which that~~ are commonly conducted as separate businesses in separate premises are conducted in separate departments of the same premises, each such department shall, for the purpose of this subsection be deemed to be a separate factory, establishment or other premises. For the purposes of this subsection, failure or refusal to cross a picket line or refusal for any reason during the continuance of such labor dispute to accept the individual's available and customary work at the factory, establishment or other premises where the individual is or was last employed shall be considered as participation and interest in the labor dispute.

(e) For any week ~~with respect to which~~ or a part of the week in which the individual has received or is seeking unemployment benefits under the unemployment compensation law of any other state or of the United States, except that if the appropriate agency of such other state or the United States finally determines that the individual is not entitled to such unemployment benefits, this disqualification shall not apply.

(f) For any week ~~with respect to in~~ which the individual is entitled to receive any unemployment allowance or compensation granted by the United States under an act of congress to ~~ex service men and women~~ former members of the armed forces in recognition of former service with the military ~~or~~, naval, air or space services of the United States.

(g) If the individual, or another in such individual's behalf with the knowledge of the individual, has knowingly made a false statement or representation, or has knowingly failed to disclose a material fact to obtain or increase benefits under this act or any other unemployment compensation law administered by the secretary of labor, unless the individual has repaid the full amount of the overpayment as determined by the secretary or the secretary's designee, including, but not limited to, the total amount of money erroneously paid as benefits or unlawfully obtained, interest, penalties and any other costs or fees provided by law. If the individual has made such repayment, the individual shall be disqualified for a period of one year for the first occurrence or five years for any subsequent occurrence, beginning with the first day following the date the department of labor confirmed the individual has successfully repaid the full amount of the overpayment. In addition to the penalties set forth in K.S.A. 44-719, and amendments thereto, an individual who has knowingly made a false statement or representation or who has knowingly failed to disclose a material fact to obtain or increase benefits under this act or any other unemployment compensation law administered by the secretary of labor shall be liable for a penalty in the amount equal to 25% of the amount of benefits unlawfully received. Notwithstanding any other provision of law, such penalty shall be deposited into the employment security trust fund. No person who is a victim of identify theft shall be subject to the provisions of this subsection. The secretary shall investigate all cases of an alleged false statement or

representation or failure to disclose a material fact to ensure no victim of identity theft is disqualified, required to repay or subject to any penalty as provided by this subsection as a result of identity theft.

(h) For any week ~~with respect to~~ in which the individual is receiving compensation for temporary total disability or permanent total disability under the workmen's compensation law of any state or under a similar law of the United States.

(i) For any week of unemployment on the basis of service in an instructional, research or principal administrative capacity for an educational institution as defined in K.S.A. 44-703(v), and amendments thereto, if such week begins during the period between two successive academic years or terms or, when an agreement provides instead for a similar period between two regular but not successive terms during such period or during a period of paid sabbatical leave provided for in the individual's contract, if the individual performs such services in the first of such academic years or terms and there is a contract or a reasonable assurance that such individual will perform services in any such capacity for any educational institution in the second of such academic years or terms.

(j) For any week of unemployment on the basis of service in any capacity other than service in an instructional, research, or administrative capacity in an educational institution, as defined in K.S.A. 44-703(v), and amendments thereto, if such week begins during the period between two successive academic years or terms if the individual performs such services in the first of such academic years or terms and there is a reasonable assurance that the individual will perform such services in the second of such academic years or terms, except that if benefits are denied to the individual under this subsection and the individual was not offered an opportunity to perform such services for the educational institution for the second of such academic years or terms, such individual shall be entitled to a retroactive payment of benefits for each week for which the individual filed a timely claim for benefits and ~~for which such~~ benefits were denied solely by reason of this subsection.

(k) For any week of unemployment on the basis of service in any capacity for an educational institution as defined in K.S.A. 44-703(v), and amendments thereto, if such week begins during an established and customary vacation period or holiday recess, if the individual performs services in the period immediately before such vacation period or holiday recess and there is a reasonable assurance that such individual will perform such services in the period immediately following such vacation period or holiday recess.

(l) For any week of unemployment on the basis of any services, ~~substantially all of which consist~~ consisting of participating in sports or athletic events or training or preparing to so participate, if such week begins during the period between two successive sport seasons or similar period if such individual performed services in the first of such seasons or similar periods and there is a reasonable assurance that such individual will perform such services in the later of such seasons or similar periods.

(m) For any week on the basis of services performed by an alien unless such alien is an individual who was lawfully admitted for permanent residence at the time such services were performed, was lawfully present for purposes of performing such services, or was permanently residing in the United States under color of law at the time such services were performed, including an alien who was lawfully present in the United States as a result of the application of the provisions of section 212(d)(5) of the

federal immigration and nationality act. Any data or information required of individuals applying for benefits to determine whether benefits are not payable to them because of their alien status shall be uniformly required from all applicants for benefits. In the case of an individual whose application for benefits would otherwise be approved, no determination that benefits to such individual are not payable because of such individual's alien status shall be made except upon a preponderance of the evidence.

(n) For any week in which an individual is receiving a governmental or other pension, retirement or retired pay, annuity or other similar periodic payment under a plan maintained by a base period employer and to which the entire contributions were provided by such employer, except that:

(1) If the entire contributions to such plan were provided by the base period employer but such individual's weekly benefit amount exceeds such governmental or other pension, retirement or retired pay, annuity or other similar periodic payment attributable to such week, the weekly benefit amount payable to the individual shall be reduced, but not below zero, by an amount equal to the amount of such pension, retirement or retired pay, annuity or other similar periodic payment ~~which that~~ is attributable to such week; or

(2) if only a portion of contributions to such plan were provided by the base period employer, the weekly benefit amount payable to such individual for such week shall be reduced, but not below zero, by the prorated weekly amount of the pension, retirement or retired pay, annuity or other similar periodic payment after deduction of that portion of the pension, retirement or retired pay, annuity or other similar periodic payment that is directly attributable to the percentage of the contributions made to the plan by such individual; or

(3) if the entire contributions to the plan were provided by such individual, or by the individual and an employer, or any person or organization, who is not a base period employer, no reduction in the weekly benefit amount payable to the individual for such week shall be made under this subsection; or

(4) whatever portion of contributions to such plan were provided by the base period employer, if the services performed for the employer by such individual during the base period, or remuneration received for the services, did not affect the individual's eligibility for, or increased the amount of, such pension, retirement or retired pay, annuity or other similar periodic payment, no reduction in the weekly benefit amount payable to the individual for such week shall be made under this subsection. No reduction shall be made for payments made under the social security act or railroad retirement act of 1974.

(o) For any week of unemployment on the basis of services performed in any capacity and under any of the circumstances described in subsection (i), (j) or (k) that an individual performed in an educational institution while in the employ of an educational service agency. For the purposes of this subsection, the term "educational service agency" means a governmental agency or entity ~~which that~~ is established and operated exclusively for the purpose of providing such services to one or more educational institutions.

(p) For any week of unemployment on the basis of service as a school bus or other motor vehicle driver employed by a private contractor to transport pupils, students and school personnel to or from school-related functions or activities for an educational institution, as defined in K.S.A. 44-703(v), and amendments thereto, if such week

begins during the period between two successive academic years or during a similar period between two regular terms, whether or not successive, if the individual has a contract or contracts, or a reasonable assurance thereof, to perform services in any such capacity with a private contractor for any educational institution for both such academic years or both such terms. An individual shall not be disqualified for benefits as provided in this subsection for any week of unemployment on the basis of service as a bus or other motor vehicle driver employed by a private contractor to transport persons to or from nonschool-related functions or activities.

(q) For any week of unemployment on the basis of services performed by the individual in any capacity and under any of the circumstances described in subsection (i), (j), (k) or (o) ~~which that~~ are provided to or on behalf of an educational institution, as defined in K.S.A. 44-703(v), and amendments thereto, while the individual is in the employ of an employer ~~which that~~ is a governmental entity, Indian tribe or any employer described in section 501(c)(3) of the federal internal revenue code of 1986 ~~which that~~ is exempt from income under section 501(a) of the code.

(r) For any week in which an individual is registered at and attending an established school, training facility or other educational institution, or is on vacation during or between two successive academic years or terms. An individual shall not be disqualified for benefits as provided in this subsection ~~provided if~~:

(1) The individual was engaged in full-time employment concurrent with the individual's school attendance;

(2) the individual is attending approved training as defined in K.S.A. 44-703(s), and amendments thereto; or

(3) the individual is attending evening, weekend or limited day time classes, ~~which that~~ would not affect availability for work, and is otherwise eligible under K.S.A. 44-705(c), and amendments thereto.

(s) For any week ~~with respect to in~~ which an individual is receiving or has received remuneration in the form of a back pay award or settlement. The remuneration shall be allocated to the week or weeks in the manner as specified in the award or agreement, or in the absence of such specificity in the award or agreement, such remuneration shall be allocated to the week or weeks ~~in for~~ which such remuneration, in the judgment of the secretary, would have been paid.

(1) For any such weeks that an individual receives remuneration in the form of a back pay award or settlement, an overpayment will be established in the amount of unemployment benefits paid and shall be collected from the claimant.

(2) If an employer chooses to withhold from a back pay award or settlement, amounts paid to a claimant while they claimed unemployment benefits, such employer shall pay the department the amount withheld. With respect to such amount, the secretary shall have available all of the collection remedies authorized or provided in K.S.A. 44-717, and amendments thereto.

(t) (1) Any applicant for or recipient of unemployment benefits who tests positive for unlawful use of a controlled substance or controlled substance analog shall be required to complete a substance abuse treatment program approved by the secretary of labor, secretary of commerce or secretary for children and families, and a job skills program approved by the secretary of labor, secretary of commerce or the secretary for children and families. Subject to applicable federal laws, any applicant for or recipient of unemployment benefits who fails to complete or refuses to participate in the

substance abuse treatment program or job skills program as required under this subsection shall be ineligible to receive unemployment benefits until completion of such substance abuse treatment and job skills programs. Upon completion of both substance abuse treatment and job skills programs, such applicant for or recipient of unemployment benefits may be subject to periodic drug screening, as determined by the secretary of labor. Upon a second positive test for unlawful use of a controlled substance or controlled substance analog, an applicant for or recipient of unemployment benefits shall be ordered to complete again a substance abuse treatment program and job skills program, and shall be terminated from unemployment benefits for a period of 12 months, or until such applicant for or recipient of unemployment benefits completes both substance abuse treatment and job skills programs, whichever is later. Upon a third positive test for unlawful use of a controlled substance or controlled substance analog, an applicant for or a recipient of unemployment benefits shall be terminated from receiving unemployment benefits, subject to applicable federal law.

(2) Any individual who has been discharged or refused employment for failing a preemployment drug screen required by an employer may request that the drug screening specimen be sent to a different drug testing facility for an additional drug screening. Any such individual who requests an additional drug screening at a different drug testing facility shall be required to pay the cost of drug screening.

(u) If the individual was found not to have a disqualifying adjudication or conviction under K.S.A. 39-970 or 65-5117, and amendments thereto, was hired and then was subsequently convicted of a disqualifying felony under K.S.A. 39-970 or 65-5117, and amendments thereto, and discharged pursuant to K.S.A. 39-970 or 65-5117, and amendments thereto. The disqualification shall begin the day following the separation and shall continue until after the individual becomes reemployed and has had earnings from insured work of at least three times the individual's determined weekly benefit amount.

(v) Notwithstanding the provisions of any subsection, an individual shall not be disqualified for such week of part-time employment in a substitute capacity for an educational institution if such individual's most recent employment prior to the individual's benefit year begin date was for a non-educational institution and such individual demonstrates application for work in such individual's customary occupation or for work for which the individual is reasonably ~~fitted~~ fit by training or experience.

Sec. 13. K.S.A. 48-3401 is hereby amended to read as follows: 48-3401. As used in K.S.A. 48-3401 through 48-3405 ~~of this act, and amendments thereto:~~

(a) "Military Active service" means service on active duty performed by a licensee ~~in who is a member of~~ the army, navy, marine corps, air force, space force, air or army national guard of any of the several states and territories, Puerto Rico and the District of Columbia, coast guard or any ~~branch component~~ of the military reserves of the United States.

(b) "License" means any permit, certificate, authority, privilege or registration whether temporary or permanent issued, granted or made by the state of Kansas or any officer, board, department or commission or agency thereof authorizing a person to engage in or practice an occupation or profession in this state.

(c) "Licensee" means a person who had, at the time of commencing a period of military service, a valid, existing license to engage in or practice an occupation or profession in this state. "Licensee" also means a person who, while ~~in military~~

performing active service, obtains a valid license to engage in or practice an occupation or profession in this state.

Sec. 14. K.S.A. 2023 Supp. 48-3407 is hereby amended to read as follows: 48-3407. (a) ~~For the purposes of~~ As used in this section:

(1) "Applicant" means a person who entered into ~~military active~~ military active service and separated from such ~~military active~~ military active service with an honorable discharge or a general discharge under honorable conditions;

(2) "licensing body" ~~has the meaning ascribed thereto~~ means the same as defined in K.S.A. 74-146, and amendments thereto, except for licensing boards under K.S.A. 65-1116 and 65-6129, and amendments thereto; and

(3) "~~military active~~ service" means service on active duty performed by a member of the army, navy, marine corps, air force, space force, air or army national guard of any state of the several states and territories, Puerto Rico and the District of Columbia, coast guard or any branch component of the military reserves of the United States.

(b) (1) Notwithstanding any other provision of law, upon presentation of a completed application by an applicant with an honorable discharge for certification or licensure, a licensing body shall accept education, training or service completed in ~~military active~~ military active service by the applicant towards any educational requirements for certification or licensure in this state if the applicant demonstrates to the satisfaction of the licensing body that such education, training or service obtained is substantially equivalent to the existing educational requirements of such licensure or certification. No education, training or service shall count towards any examination requirements unless such licensing body has provided a waiver for such requirement. The licensing body may require the applicant to provide documentation of such education, training or service as deemed necessary by the licensing body to determine substantial equivalency.

(2) A licensing board under this section may accept education, training or service completed in ~~military active~~ military active service towards any educational requirements for certification or licensure in this state if an applicant was separated from ~~military service~~ the armed forces with a general discharge under honorable conditions.

(c) Each licensing body may adopt rules and regulations necessary to implement and carry out the provisions of this section.

(d) This section shall not apply to the practice of law or the regulation of attorneys pursuant to K.S.A. 7-103, and amendments thereto.

Sec. 15. K.S.A. 2023 Supp. 48-3408 is hereby amended to read as follows: 48-3408. (a) ~~For the purposes of~~ As used in this section:

(1) "Accreditation" ~~has the meaning ascribed thereto~~ means the same as defined in K.S.A. 74-32,163, and amendments thereto;

(2) "accredited educational institution" means an educational institution that has achieved and maintained accreditation;

(3) "applicant" means a person who entered into ~~military active~~ military active service and separated from such ~~military service~~ the armed forces under conditions other than dishonorable;

(4) "community college" means any community college established under the laws of this state;

(5) "distance education course" means a course consisting solely or primarily of instruction provided online or in other computer-assisted formats, or by correspondence, audiotape, videotape or other media;

(6) "educational institution" means any postsecondary educational institution, private postsecondary educational institution and out-of-state postsecondary educational institution;

(7) "institute of technology" or "Washburn institute of technology" means the institute of technology at Washburn university;

(8) "licensing body" ~~has the meaning ascribed thereto~~ means the same as defined in K.S.A. 74-146, and amendments thereto;

(9) ~~"military active service"~~ means service on active duty performed by a member of the army, navy, marine corps, air force, space force, air or army national guard of any state of the several states and territories, Puerto Rico and the District of Columbia, coast guard or any branch component of the military reserves of the United States;

(10) "municipal university" means Washburn university of Topeka or any other municipal university established under the laws of this state;

(11) "out-of-state postsecondary educational institution" ~~has the meaning ascribed thereto~~ means the same as defined in K.S.A. 74-32,163, and amendments thereto;

(12) "postsecondary educational institution" means any state educational institution, municipal university, community college, technical college and institute of technology, and includes any entity resulting from the consolidation or affiliation of any two or more of such postsecondary educational institutions;

(13) "private postsecondary educational institution" ~~has the meaning ascribed thereto~~ means the same as defined in K.S.A. 74-32,163, and amendments thereto;

(14) "state educational institution" means ~~any state educational institution;~~ the same as defined in K.S.A. 76-711, and amendments thereto; and

(15) "technical college" means any technical college established under the laws of this state.

(b) Notwithstanding any other provision of law, a licensing body may authorize any educational requirements for certification or licensure in this state to be waived if an applicant provides satisfactory evidence of completion of a distance education course. To qualify for such a waiver, the distance education course must be:

(1) Provided by an accredited educational institution; and

(2) substantially equivalent to the educational standards required for certification or licensure in this state.

(c) Each licensing body may adopt rules and regulations necessary to implement and carry out the provisions of this section.

(d) This section shall not apply to the practice of law or the regulation of attorneys pursuant to K.S.A. 7-103, and amendments thereto.

Sec. 16. K.S.A. 2023 Supp. 48-3601 is hereby amended to read as follows: 48-3601. (a) A current member of the armed forces of the United States or the member's spouse or dependent child who is enrolled or has been accepted for admission at a postsecondary educational institution as a postsecondary student shall be deemed to be a resident of the state for the purpose of tuition and fees for attendance at such postsecondary educational institution.

(b) A person is entitled to pay tuition and fees at an institution of higher education at the rates provided for Kansas residents without regard to the length of time the person has resided in the state if the person:

(1) (A) Files a letter of intent to establish residence in the state with the postsecondary educational institution at which the person intends to register;

(B) lives in the state while attending the postsecondary educational institution; and
 (C) is eligible for benefits under the federal post-9/11 veterans educational assistance act of 2008, 38 U.S.C. § 3301 et seq., or any other federal law authorizing educational benefits for veterans;

(2) (A) is a veteran;

(B) was stationed in Kansas for at least 11 months during active service in the armed forces or had established residency in Kansas prior to active service in the armed forces; and

(C) lives in Kansas at the time of enrollment; or

(3) (A) is the spouse or dependent of a veteran who was stationed in Kansas for at least 11 months during such veteran's period of active service in the armed forces or had established residency in Kansas prior to active service in the armed forces; and

(B) lives in Kansas at the time of enrollment.

(c) As used in this section:

(1) "Armed forces" means the army, navy, marine corps, air force, space force, coast guard, Kansas army or air national guard or any ~~branch~~ component of the military reserves of the United States;

(2) "postsecondary educational institution" means the same as ~~provided~~ defined in K.S.A. 74-3201b, and amendments thereto; and

(3) "veteran" means a person who ~~has been separated from the armed forces and was honorably discharged or received a general discharge under honorable conditions served in the active military, naval, air or space service and who was discharged or released therefrom under an honorable discharge or a general discharge under honorable conditions.~~

(d) This section shall be a part of and supplemental to chapter 48 of the Kansas Statutes Annotated, and amendments thereto.

Sec. 17. K.S.A. 2023 Supp. 50-676 is hereby amended to read as follows: 50-676. As used in K.S.A. 50-676 through 50-679, and amendments thereto:

(a) "Elder person" means a person who is 60 years of age or older.

(b) "Disabled person" means a person who has physical or mental impairment, or both, that substantially limits one or more of such person's major life activities.

(c) "Immediate family member" means parent, child, stepchild or spouse.

(d) "Major life activities" includes functions such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working.

(e) "Member of the ~~military armed forces~~" means a ~~member of the armed forces or national guard on active duty or a member of an active reserve unit in the armed forces or national guard person performing active service in the army, navy, marine corps, air force, space force, coast guard or any component of the military reserves of the United States.~~

(f) "Physical or mental impairment" means the following:

(1) Any physiological disorder or condition, cosmetic disfigurement or anatomical loss substantially affecting one or more of the following body systems:

(A) Neurological;

(B) musculoskeletal;

(C) special sense organs;

(D) respiratory, including speech organs;

- (E) cardiovascular;
 - (F) reproductive;
 - (G) digestive;
 - (H) genitourinary;
 - (I) hemic and lymphatic;
 - (J) skin; or
 - (K) endocrine; or
- (2) any mental or psychological disorder, such as intellectual disability, organic brain syndrome, emotional or mental illness and specific learning disabilities.

The term "physical or mental impairment" includes, but is not limited to, orthopedic, visual, language and hearing disorders, cerebral palsy, epilepsy, muscular dystrophy, multiple sclerosis, cancer, heart disease, diabetes, intellectual disability and emotional illness.

- (g) "Protected consumer" means:
- (1) An elder person;
 - (2) a disabled person;
 - (3) a veteran;
 - (4) the surviving spouse of a veteran;
 - (5) a member of the ~~military armed forces~~; and
 - (6) an immediate family member of a member of the ~~military armed forces~~.
- (h) "Substantially limits" means:
- (1) Unable to perform a major life activity that the average person in the general population can perform; or
 - (2) significantly restricted as to the condition, manner or duration under which an individual can perform a particular major life activity as compared to the condition, manner or duration under which the average person in the general population can perform that same major life activity. Minor temporary ailments or injuries shall not be considered physical or mental impairments that substantially limit a person's major life activities. Minor temporary ailments include, but are not limited to, colds, influenza or sprains or minor injuries.

(i) "Veteran" means a person who ~~has served in the armed forces of the United States and separated from the armed forces under honorable conditions~~ active military, naval, air or space service and who was discharged or released therefrom under an honorable discharge or a general discharge under honorable conditions.

Sec. 18. K.S.A. 65-1116 is hereby amended to read as follows: 65-1116. (a) *Qualification.* An applicant for a license to practice as a licensed practical nurse shall:

- (1) Have graduated from an approved school of practical nursing or professional nursing in the United States or its territories or from a school of practical nursing or professional nursing in a foreign country ~~which that~~ is approved by the board as defined in rules and regulations;
 - (2) have obtained other qualifications not in conflict with this act as the board may prescribe by rule and regulation; and
 - (3) file with the board a written application for a license.
- (b) If the board finds in evaluating any applicant that such applicant is deficient in qualification or in the quality of such applicant's educational experience, the board may require such applicant to fulfill such remedial or other requirements as the board may prescribe.

(c) *License.* (1) The board shall issue a license to an applicant to practice as a practical nurse who has:

- (A) Met the qualifications set forth in subsections (a) and (b);
- (B) passed a written examination as prescribed by the board; and
- (C) no disqualifying factors under K.S.A. 65-1120, and amendments thereto.

(2) The board may issue a license to practice nursing as a practical nurse to an applicant who has been duly licensed as a practical nurse by examination under the laws of another state or territory if, in the opinion of the board, the applicant meets the qualifications required of a practical nurse in this state. Verification of the applicant's licensure status shall be required from the original state of licensure.

(3) The board may authorize the educational requirement under subsection (a)(1) to be waived for an applicant who has attained a passing score on the national council licensure examination for practical nurses and provided evidence to the board of such applicant's practical nursing experience with the military during a period of active service as a member of the armed forces. To qualify for such a waiver, the applicant ~~must~~ shall have been a member or is a current member of the army, navy, marine corps, air force, space force, air or army national guard of any of the several states and territories, Puerto Rico and the District of Columbia, coast guard or any ~~branch component~~ of the military reserves of the United States; and separated from such military period of active service with an honorable discharge. Current members of the armed forces are presumed to be serving honorably. If such applicant was separated from such ~~military period of active~~ service with a general discharge under honorable conditions and meets the requirements of this paragraph, the board may authorize the educational requirements under subsection (a)(1) be waived.

(4) *Refresher course.* Notwithstanding the provisions of subsections (a) and (b), an applicant for a license to practice as a licensed practical nurse who has not been licensed to practice practical nursing for five years preceding application shall be required to successfully complete a refresher course as defined by the board.

(5) *Renewal license.* A licensed practical nurse licensed under this act shall be eligible for renewal licenses upon compliance with K.S.A. 65-1117, and amendments thereto.

(6) *Licensure examination within 24 months of graduation.* (A) Persons who do not take the licensure examination within 24 months after graduation shall petition the board for permission prior to taking the licensure examination. The board may require the applicant to submit and complete a plan of study prior to taking the licensure examination.

(B) Persons who are unsuccessful in passing the licensure examination within 24 months after graduation shall petition the board for permission prior to subsequent attempts. The board may require the applicant to submit and complete a plan of study prior to taking the licensure examination a subsequent time. The study plan shall contain subjects related to deficiencies identified on the failed examination profiles.

(7) An application for initial licensure or endorsement will be held awaiting completion of meeting qualifications for a time period specified in rules and regulations.

(d) *Title and abbreviation.* Any person who holds a license to practice as a licensed practical nurse in this state shall have the right to use the title, "licensed practical nurse," and the abbreviation, "L.P.N." No other person shall assume the title or use the

abbreviation or any other words, letters, signs or figures to indicate that the person is a licensed practical nurse.

(e) *Temporary permit.* The board may issue a temporary permit to practice nursing as a licensed practical nurse for a period not to exceed 120 days. A temporary permit for 120 days may be issued to an applicant for licensure as a licensed practical nurse who is a graduate of a practical school of nursing in a foreign country after verification of licensure in that foreign country and approval of educational credentials.

(f) *Exempt license.* The board may issue an exempt license to any licensee as defined in rules and regulations who makes written application for such license on a form provided by the board, who remits a fee as established pursuant to K.S.A. 65-1118, and amendments thereto, and who is not regularly engaged in the practice of practical nursing in Kansas but volunteers practical nursing service or is a charitable health care provider as defined by K.S.A. 75-6102, and amendments thereto. Each exempt licensee shall be subject to all provisions of the nurse practice act, except as otherwise provided in this subsection—(f). Each exempt license may be renewed biennially subject to the provisions of this section. The holder of the exempt license shall not be required to submit evidence of satisfactory completion of a program of continuing nursing education for renewal. To convert an exempt license to an active license, the exempt licensee shall meet all the requirements of subsection (c) or K.S.A. 65-1117, and amendments thereto. The board shall have authority to write rules and regulations to carry out the provisions of this section.";

On page 12, following line 21, by inserting:

"Sec. 21. K.S.A. 2023 Supp. 65-6129 is hereby amended to read as follows: 65-6129. (a) (1) Application for an emergency medical service provider certificate shall be made to the board. The board shall not grant an emergency medical service provider certificate unless the applicant meets the following requirements:

(A) (i) Has successfully completed coursework required by the rules and regulations adopted by the board;

(ii) has successfully completed coursework in another jurisdiction that is substantially equivalent to that required by the rules and regulations adopted by the board; or

(iii) has provided evidence that such applicant holds a current and active certification with the national registry of emergency medical technicians, completed emergency medical technician training as a member of the army, navy, marine corps, air force, space force, air or army national guard of any of the several states and territories, Puerto Rico and the District of Columbia, coast guard or any ~~branch component~~ of the military reserves of the United States that is substantially equivalent to that required by the rules and regulations adopted by the board, and such applicant separated from such ~~military period of active service as a member of the armed forces~~ with an honorable discharge. Applicants currently performing active service as a member of the armed forces are presumed to be serving honorably;

(B) (i) has passed the examination required by the rules and regulations adopted by the board; or

(ii) has passed the certification or licensing examination in another jurisdiction that has been approved by the board; and

(C) has paid an application fee required by the rules and regulations adopted by the board.

(2) The board may grant an emergency medical service provider certificate to any applicant who meets the requirements under subsection (a)(1)(A)(iii) but was separated from such ~~military~~ period of active service as a member of the armed forces with a general discharge under honorable conditions.

(b) (1) The emergency medical services board may require an original applicant for certification as an emergency medical services provider to be fingerprinted and submit to a state and national criminal history record check. The fingerprints shall be used to identify the applicant and to determine whether the applicant has a record of criminal history in this state or another jurisdiction. The emergency medical services board is authorized to submit the fingerprints to the Kansas bureau of investigation and the federal bureau of investigation for a state and national criminal history record check. The emergency medical services board may use the information obtained from fingerprinting and the applicant's criminal history for purposes of verifying the identification of the applicant and making the official determination of the qualifications and fitness of the applicant to be issued or to maintain a certificate.

(2) Local and state law enforcement officers and agencies shall assist the emergency medical services board in taking the fingerprints of applicants for license, registration, permit or certificate. The Kansas bureau of investigation shall release all records of adult convictions, nonconvictions or adjudications in this state and any other state or country to the emergency medical services board.

(3) The emergency medical services board may fix and collect a fee as may be required by the board in an amount equal to the cost of fingerprinting and the criminal history record check. The emergency medical services board shall remit all moneys received from the fees established by this section to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the emergency medical services criminal history and fingerprinting fund.

(4) There is hereby created in the state treasury the emergency medical services criminal history and fingerprinting fund. All moneys credited to the fund shall be used to pay the Kansas bureau of investigation for the processing of fingerprints and criminal history record checks for the emergency medical services board. The fund shall be administered by the emergency medical services board. All expenditures from the fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the chairperson of the emergency medical services board or the chairperson's designee.

(c) The board shall not grant an initial advanced emergency medical technician certificate or paramedic certificate as a result of successful course completion in the state of Kansas, ~~unless~~ except if the applicant for such an initial certificate is certified as an emergency medical technician.

(d) An emergency medical service provider certificate shall expire on the date prescribed by the board. An emergency medical service provider certificate may be renewed for a period of two years upon payment of a fee as prescribed by rule and regulation of the board and upon presentation of satisfactory proof that the emergency medical service provider has successfully completed continuing education as prescribed by the board.

(e) All fees received pursuant to the provisions of this section shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and

amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the emergency medical services operating fund established by K.S.A. 65-6151, and amendments thereto.

(f) If a person who was previously certified as an emergency medical service provider applies for an emergency medical service provider's certificate after the certificate's expiration, the board may grant a certificate without the person completing an initial course of instruction or passing a certification examination if the person has completed education requirements and has paid a fee as specified in rules and regulations adopted by the board.

(g) The board shall adopt, through rules and regulations, a formal list of graduated sanctions for violations of article 61 of chapter 65 of the Kansas Statutes Annotated, and amendments thereto, that shall specify the number and severity of violations for the imposition of each level of sanction.

Sec. 22. K.S.A. 73-201 is hereby amended to read as follows: 73-201. (a) As used in this act:

(1) "Veteran" means:

(A) ~~Any person who entered the armed forces before October 15, 1976, and separated from the armed forces under honorable conditions, if such person served:~~

~~(i) On active duty during any war (the official dates for war service are April 6, 1917 through July 2, 1921, and December 7, 1941 through April 28, 1952);~~

~~(ii) during the period April 28, 1952 through July 1, 1955;~~

~~(iii) in any campaign or expedition for which a campaign badge or service medal has been authorized; or~~

~~(iv) for more than 180 consecutive days since January 31, 1955, but before October 15, 1976, excluding an initial period of active duty for training under the "six-month" reserve or national guard program;~~

~~(B) any person who entered the armed forces on or after October 15, 1976, and separated from the armed forces under honorable conditions, if such person was awarded a service medal or campaign badge~~ A person who served in the active military, naval, air or space service and who was discharged or released therefrom under an honorable discharge or a general discharge under honorable conditions;

~~(C)(B) any person who separated from the armed forces under honorable conditions and has a disability certified by the United States department of veterans affairs as being service connected; has been issued the purple heart by the United States government or has been released from active service with a service-connected disability who:~~

~~(1) Served in the active military, naval, air or space service and who was discharged therefrom under an honorable discharge or a general discharge under honorable conditions;~~

~~(2) received a disability that was incurred or aggravated in the line of duty in the active military, naval, air or space service; and~~

~~(3) has a disability certified by the Kansas commission on veterans affairs office as being service-connected, pursuant to 38 U.S.C. § 1101 et seq. or 10 U.S.C. § 1201 et seq.;~~

~~(D)(C) the spouse of a service-connected disabled veteran who has a 100% service connected disability as determined by the United States department of veteran affairs with a permanent and total combined service-connected evaluation percentage of 100%;~~

~~(E)(D)~~ the unremarried surviving spouse of a veteran who died while, and as a result of, serving in armed forces in the line of duty in the active military, naval, air or space service; and

~~(F)(E)~~ the spouse of a prisoner of war, as defined by K.S.A. 75-4364, and amendments thereto.

~~Notwithstanding the foregoing, the term "Veteran" shall preference in government employment shall~~ not apply to any person who retired from the active military service with the pay grade of 04 or above unless the person retired due to wounds received in combat or is a disabled veteran with a service-connected disability evaluation rating equal to or greater than 10%, pursuant to 38 U.S.C. § 1101 et seq. or 10 U.S.C. § 1201 et seq.

(2) "Competent" means a good faith determination that the person is likely to successfully meet the performance standards of the position based on what a reasonable person knowledgeable in the operation of the position would conclude from all information available at the time the ~~decision determination~~ is made. The basis for such determination shall include experience, training, education, licensure, certification ~~and/or or~~ other factors determined by the decision-making authority as appropriate to determine the applicant's overall qualification and ability to successfully meet the performance standards of the position. The decision-making authority shall document such factors prior to the initiation of the selection process.

(3) "Disabled veteran" means a person who ~~has;~~

~~(A) Served on in the active duty in the armed forces, has been separated therefrom under honorable conditions, and has established the present existence of a service-connected disability or is receiving compensation, disability retirement benefits, or pension because of a public statute administered by the department of veterans affairs or a military department military, naval, air or space service and was discharged or released therefrom under an honorable discharge or a general discharge under honorable conditions;~~

~~(B) received a disability that was incurred or aggravated in the line of duty in the active military, naval air or space service; and~~

~~(C) has a service-connected evaluation percentage, pursuant to 38 U.S.C. § 1101 et seq. or 10 U.S.C. § 1201 et seq.~~

(b) In grateful recognition of the services, sacrifices and sufferings of veterans who served in the army, navy, air force, coast guard or marine corps of the United States in world war I and world war II, and of persons who have served with the armed forces of the United States during the military, naval and air operations in Korea, ~~Viet Nam~~ Vietnam, Iraq, Afghanistan or other places under the flags of the United States and the United Nations or under the flag of the United States alone, and have been honorably discharged therefrom, the provisions of this section are enacted.

(c) Veterans shall be preferred for initial employment and first promotion in the state government of Kansas, and in the counties and cities of this state, if competent to perform such services. Any veteran thus preferred shall not be disqualified from holding any position in such service on account of the veteran's age or by reason of any physical or mental disability as long as such age or disability does not render the veteran incompetent to perform the duties of the position applied for. When any veteran shall apply for appointment to any such position, place, or employment, the officer, board or person whose duty it is or may be to appoint a person to fill such position, place or

employment shall, if the applicant be a veteran of good reputation, and can competently perform the duties of the position applied for by the veteran, consider the veteran for appointment to such position, place, or employment. Within 30 days of filling a position, eligible veterans who have applied and are not hired shall be notified by certified mail or personal service that they are not being hired. Such notice also shall advise the veteran of any administrative appeal available.

(d) The provisions of this act shall not be applicable to any persons classed as conscientious objectors. The provisions of this act shall not be controlling over the provisions of any statute, county resolution or city ordinance relating to retirement; or termination on the basis of age, of employees of the state or any county or city. Whenever under any statute, county resolution or city ordinance, retirement; or termination on the basis of age; of any employee is required at a certain age; or is optional with the employer at a certain age, ~~such provisions of~~ such statute, resolution or ordinance shall be controlling and shall not be limited by this section.

(e) ~~(1)~~ All notices of job openings, if any, and all applications for employment, if any, by the state and any city or county in this state shall state that the job is subject to a veteran's preference, how the preference works and how veterans may take advantage of the preference and post a written statement of:

- ~~(1)~~(A) The qualifications for such position;
- ~~(2)~~(B) any preferred qualifications of such position;
- ~~(3)~~(C) performance standards for the position; and
- ~~(4)~~(D) the process that will be used for selection.

~~(2)~~ A veteran, ~~or a veteran's spouse or surviving spouse~~ who qualifies for the veteran's preference, desiring to use a veteran's preference shall provide the hiring authority with a copy of the veteran's ~~DD214 form or the DD214 form of the veteran~~ DD form 214, DD form 1300, NGB form 22 or other official discharge document recognized by the department of veterans affairs under which the spouse qualifies for the preference.

(f) Every employment center of the state and any city or county human resources department, if any, shall openly display documents that indicate that veterans are eligible for a preference in their initial employment and any first promotion within the employment of the governmental entity.

(g) Any veteran who alleges that a state agency, city or county has not provided the veterans preference as required by this act, after exhausting any available administrative remedy, may bring an action in the district court.";

On page 13, in line 23, by striking "which" and inserting "that"; in line 33, by striking "has" and inserting ":

(A)";

Also on page 13, also in line 33, by striking "armed"; by striking all in lines 34 through 37; in line 38, by striking all before the period and inserting "active military, naval, air or space service and who was discharged or released therefrom under conditions other than dishonorable;

(B) received a disability that was incurred or aggravated in the line of duty in the active military, naval, air or space service;

(C) has a service-connected evaluation percentage equal to or greater than 30% pursuant to 38 U.S.C. § 1101 et seq. or 10 U.S.C. § 1201 et seq.";

On page 19, in line 39, by striking all after "who"; in line 40, by striking all before

"and" and inserting "served in the active military, naval or air service"; in line 41, by striking all before the second "in" and inserting "performed active service";

On page 30, in line 30, by striking "enlistment" and inserting "entry into active service"; in line 31, by striking "any" and inserting "a"; also in line 31, by striking all after "person"; also in line 32, by striking all before the period and inserting "who served in the active military, naval, air or space service and who was discharged under conditions other than dishonorable";

On page 39, in line 1, by striking all after "person"; by striking all in lines 2 through 7; in line 8, by striking all before the semicolon and inserting "who:

(A) Served in the active military, naval, air or space service and who was discharged or released therefrom under conditions other than dishonorable;

(B) received a disability that was incurred or aggravated in the line of duty in the active military, naval, air or space service; and

(C) has a service-connected evaluation percentage equal to or greater than 10% pursuant to 38 U.S.C. § 1101 et seq. 10 U.S.C. § 1201 et seq.;

Also on page 39, in line 15, after "51" by inserting "of such business"; in line 18, after "operations" by inserting "of such business";

On page 60, following line 21, by inserting:

"Sec. 74. K.S.A. 2023 Supp. 79-4502 is hereby amended to read as follows: 79-4502. As used in this act, unless the context clearly indicates otherwise:

(a) "Income" means the sum of adjusted gross income under the Kansas income tax act effective for tax year 2013 and thereafter without regard to any modifications pursuant to K.S.A. 79-32,117(b)(xx) through (xxiii) and (c)(xx), and amendments thereto, maintenance, support money, cash public assistance and relief, not including any refund granted under this act, the gross amount of any pension or annuity, including all monetary retirement benefits from whatever source derived, including but not limited to, all payments received under the railroad retirement act, except disability payments, payments received under the federal social security act, except that for determination of what constitutes income such amount shall not exceed 50% of any such social security payments and shall not include any social security payments to a claimant who prior to attaining full retirement age had been receiving disability payments under the federal social security act in an amount not to exceed the amount of such disability payments or 50% of any such social security payments, whichever is greater, all dividends and interest from whatever source derived not included in adjusted gross income, workers compensation and the gross amount of "loss of time" insurance. Income does not include gifts from nongovernmental sources or surplus food or other relief in kind supplied by a governmental agency, nor shall net operating losses and net capital losses be considered in the determination of income. Income does not include veterans disability ~~pensions~~ compensation. Income does not include disability payments received under the federal social security act.

(b) "Household" means a claimant, a claimant and spouse who occupy the homestead or a claimant and one or more individuals not related as husband and wife who together occupy a homestead.

(c) "Household income" means all income received by all persons of a household in a calendar year while members of such household.

(d) "Homestead" means the dwelling, or any part thereof, owned and occupied as a residence by the household and so much of the land surrounding it, as defined as a

home site for ad valorem tax purposes, and may consist of a part of a multi-dwelling or multi-purpose building and a part of the land upon which it is built or a manufactured home or mobile home and the land upon which it is situated. "Owned" includes a vendee in possession under a land contract, a life tenant, a beneficiary under a trust and one or more joint tenants or tenants in common.

(e) "Claimant" means a person who has filed a claim under the provisions of this act and was, during the entire calendar year preceding the year in which such claim was filed for refund under this act, except as provided in K.S.A. 79-4503, and amendments thereto, both domiciled in this state and was:

- (1) For purposes of a claim under K.S.A. 79-4508, and amendments thereto:
 - (A) A person having a disability;
 - (B) a person who is 55 years of age or older;
 - (C) a disabled veteran;
 - (D) the surviving spouse of ~~active-duty military personnel~~ a deceased member of the armed forces who died in the line of duty during a period of active service; or
 - (E) a person other than a person included under subparagraph (A), (B), (C) or (D) having one or more dependent children under 18 years of age residing at the person's homestead during the calendar year immediately preceding the year in which a claim is filed under this act; or

(2) for purposes of a claim under K.S.A. 2023 Supp. 79-4508a, and amendments thereto:

- (A) A person who is 65 years of age or older; or
- (B) a disabled veteran.

The surviving spouse of a disabled veteran who was receiving benefits pursuant to subsection (e)(1)(C) at the time of the veterans' death, shall be eligible to continue to receive benefits until such time the surviving spouse remarries.

When a homestead is occupied by two or more individuals and more than one of the individuals is able to qualify as a claimant, the individuals may determine between them as to whom the claimant will be. If they are unable to agree, the matter shall be referred to the secretary of revenue whose decision shall be final.

(f) "Property taxes accrued" means property taxes, exclusive of special assessments, delinquent interest and charges for service, levied on a claimant's homestead in 1979 or any calendar year thereafter by the state of Kansas and the political and taxing subdivisions of the state. When a homestead is owned by two or more persons or entities as joint tenants or tenants in common and one or more of the persons or entities is not a member of claimant's household, "property taxes accrued" is that part of property taxes levied on the homestead that reflects the ownership percentage of the claimant's household. For purposes of this act, property taxes are "levied" when the tax roll is delivered to the local treasurer with the treasurer's warrant for collection. When a claimant and household own their homestead part of a calendar year, "property taxes accrued" means only taxes levied on the homestead when both owned and occupied as a homestead by the claimant's household at the time of the levy, multiplied by the percentage of 12 months that the property was owned and occupied by the household as its homestead in the year. When a household owns and occupies two or more different homesteads in the same calendar year, property taxes accrued shall be the sum of the taxes allocable to those several properties while occupied by the household as its homestead during the year. Whenever a homestead is an integral part of

a larger unit such as a multi-purpose or multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the homestead is of the total value. For the purpose of this act, the word "unit" refers to that parcel of property covered by a single tax statement of which the homestead is a part.

(g) "Disability" means:

(1) Inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months, and an individual shall be determined to be under a disability only if the physical or mental impairment or impairments are of such severity that the individual is not only unable to do the individual's previous work but cannot, considering age, education and work experience, engage in any other kind of substantial gainful work which exists in the national economy, regardless of whether such work exists in the immediate area in which the individual lives or whether a specific job vacancy exists for the individual, or whether the individual would be hired if application was made for work. For purposes of the preceding sentence (with respect to any individual), "work which exists in the national economy" means work which exists in significant numbers either in the region where the individual lives or in several regions of the country; for purposes of this subsection, a "physical or mental impairment" is an impairment that results from anatomical, physiological or psychological abnormalities which are demonstrable by medically acceptable clinical and laboratory diagnostic techniques; or

(2) blindness and inability by reason of blindness to engage in substantial gainful activity requiring skills or abilities comparable to those of any gainful activity in which the individual has previously engaged with some regularity and over a substantial period of time.

(h) "Blindness" means central visual acuity of $20/200$ or less in the better eye with the use of a correcting lens. An eye which is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees shall be considered for the purpose of this paragraph as having a central visual acuity of $20/200$ or less.

(i) "Disabled veteran" means a person who is a resident of Kansas and ~~has been honorably discharged from active service in any branch of the armed forces of the United States or Kansas national guard and who has been certified by the United States department of veterans affairs or its successor to have a 50% or greater permanent disability sustained through military action or accident or resulting from disease contracted while in such active service who:~~

(1) Served in the active military, naval, air or space service and who was discharged or released therefrom under an honorable discharge or a general discharge under honorable conditions;

(2) received a disability that was incurred or aggravated in the line of duty in the active military, naval, air or space service; and

(3) has a service-connected evaluation percentage equal to or greater than 50%, pursuant to 38 U.S.C. § 1101 et seq. or 10 U.S.C. § 1201 et seq.;

Also on page 60, in line 22, by striking "60."; also in line 22, after "K.S.A." by inserting "8-160, 8-243, 8-1324,"; also in line 22, after "65-2418," by inserting "44-706, 48-3401, 65-1116,"; also in line 22, after "65-2418," by inserting "73-201,"; in line 29, after "32-934," by inserting "48-3407, 48-3408, 48-3601, 50-676, 65-6129,"; in line 30,

by striking "and" and inserting a comma; also in line 30, after "77-440" by inserting "and 79-4502";

And by renumbering sections accordingly;

On page 1, in the title, in line 6, after the semicolon by inserting "prescribing documentation requirements to determine eligibility for benefits derived from a service-connected disability; requiring that federal disability determinations be probative; prohibiting state agencies and municipalities from reconsidering a veteran's disability determination; modifying the definition of veteran and disabled veteran; clarifying disability evaluations for benefits granted to disabled veterans; clarifying the definition of armed forces; updating the definition of armed forces to include the space force;"; also in line 6, after "K.S.A." by inserting "8-160, 8-243, 8-1324,"; also in line 6, after the second comma by inserting "44-706, 48-3401, 65-1116,"; also in line 6, after "65-2418," by inserting "73-201,"; in line 14, after the first comma by inserting "48-3407, 48-3408, 48-3601, 50-676, 65-6129,"; also in line 14, by striking the first "and" and inserting a comma; also in line 14, after "77-440" by inserting "and 79-4502";

And your committee on conference recommends the adoption of this report.

RICK BILLINGER

JR CLAEYS

PAT PETTEY

Conferees on part of Senate

RONALD ELLIS

MIKE DODSON

VIRGIL WEIGEL

Conferees on part of House

Senator Billinger moved the Senate adopt the Conference Committee Report on **HB 2760**.

On roll call, the vote was: Yeas 37; Nays 0; Present and Passing 0; Absent or Not Voting 3.

Yeas: Alley, Baumgardner, Billinger, Blasi, Bowers, Corson, Dietrich, Doll, Erickson, Fagg, Faust-Goudeau, Francisco, Gossage, Haley, Holland, Holscher, Kerschen, Kloos, Longbine, Masterson, McGinn, Olson, Peck, Petersen, Pettey, Pittman, Pyle, Reddi, Shallenburger, Steffen, Straub, Sykes, Thompson, Tyson, Ware, Warren, Wilborn.

Absent or Not Voting: Claeys, O'Shea, Ryckman.

The Conference Committee Report was adopted.

REPORT ON ENROLLED BILLS AND RESOLUTIONS

SB 430, SB 462 reported correctly enrolled, properly signed and presented to the Governor on April 5, 2024.

TRIBUTES

The Committee on **Organization, Calendar, and Rules** authorizes the following tributes for the week of April 1 through April 5, 2024:

Senator Bowers: congratulating Jaden Ney on winning the 4-1A Girls State Wrestling Championship, congratulating Rodney Palen on receiving the NFOA Active Official Award for Section 5, congratulating Wade Gerstner on receiving the 2024 KSHSAA

Sportscaster of the Year Award, congratulating Justin Shoonover on receiving the KSHSAA Outstanding Service Award;

Senator Claeys: congratulating Koen Oxford on achieving the rank of Eagle Scout;

Senator Dietrich: congratulating the Washburn Rural Chess Team on winning the 2024 State Championship;

Senator Faust Goudeau: honoring the life of Anniece Berry, celebrating the 90th Church Anniversary of the Mount Olive Church of God in Christ in Wichita;

Senator Holscher: commending Kansas DECA for their outstanding service in our schools and communities; and

Senator Reddi: congratulating and commending AmeriCorps Retired Seniors Volunteer Program on their 50th Anniversary, congratulating Kyle Weidenheimer on achieving the rank of Eagle Scout, congratulating Joseph Knell on achieving the rank of Eagle Scout, congratulating Brett Buhrman on achieving the rank of Eagle Scout, congratulating Connor Andresen on achieving the rank of Eagle Scout, congratulating Dylan Jacklovich on achieving the rank of Eagle Scout, congratulating Mya Black on achieving the rank of Eagle Scout, congratulating Hana Moeller on achieving the rank of Eagle Scout, congratulating Connor Buchanan on achieving the rank of Eagle Scout, congratulating Macoy Linck on achieving the rank of Eagle Scout, congratulating Pierson Linck on achieving the rank of Eagle Scout.

On motion of Senator Alley, the Senate adjourned pro forma until 9:00 a.m., Thursday, April 25, 2024.

CHARLENE BAILEY, CINDY SHEPARD, *Journal Clerks.*

COREY CARNAHAN, *Secretary of the Senate.*

