

**SENATE BILL No. 109**

By Committee on Assessment and Taxation

2-7

1 AN ACT concerning income taxation; relating to credits; electric vehicle  
2 charging stations.

3  
4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. (a) For all taxable years commencing after  
6 December 31, 2010, any taxpayer who makes expenditures to construct  
7 and install and place in service in this state a commercial or residential  
8 plug-in electric vehicle charging station shall be allowed a credit against  
9 the income tax liability imposed under the Kansas income tax act, an  
10 amount equal to 100% of the cost to the taxpayer for the purchase of any  
11 equipment that is used for dispensing or storing electricity for plug-in  
12 electric vehicles and 50% of the cost to the taxpayer of constructing and  
13 installing the part that is used for dispensing electricity for plug-in  
14 electric vehicles and any related equipment.

15 (b) (1) For residential facilities, if the amount of the credit  
16 allowed by subsection (a) exceeds the taxpayer's income tax liability  
17 imposed under the Kansas income tax act, such excess amount shall be  
18 refunded to the taxpayer. The credit must be claimed in the taxable year  
19 the costs described in subsection (a) have been incurred.

20 (2) For commercial facilities, if the amount of the credit  
21 allowed by subsection (a) exceeds the taxpayer's income tax liability  
22 imposed under the Kansas income tax act, such excess amount shall be  
23 refunded to the taxpayer in three equal annual installments beginning  
24 with the taxable year in which the facility is placed in service. If, in one  
25 of the years in which the installment of a credit accrues, the portion of the  
26 facility directly and exclusively used for dispensing or storing electricity  
27 for plug-in electric vehicles is disposed of or taken out of service, the  
28 credit expires and the taxpayer may not take any remaining installment of  
29 the credit.

30 (c) As used in this section:

31 (1) "Plug-in electric vehicle" means:

32 (A) An original equipment manufacturer plug-in electric  
33 vehicle that can operate solely on electric power and that is capable of  
34 recharging its battery from an on-board generation source and an off-  
35 board electricity source; and

36 (B) a plug-in electric vehicle conversion that provides an

1 increase in city fuel economy of 75% or more as compared to a  
2 comparable vehicle for a minimum of 20 miles and that is capable of  
3 recharging its battery from an on-board generation source and an off-  
4 board electricity source. A vehicle shall be comparable if it is the same  
5 model year and the same vehicle class as established by the United States  
6 environmental protection agency and is comparable in weight, size and  
7 use. Fuel economy comparisons shall be made using city fuel economy  
8 standards in a manner that is substantially similar to the manner in which  
9 city fuel economy is measured in accordance with procedures set forth in  
10 40 CFR 600, as in effect on January 1, 2011.

11 (2) "Charging station" means an electric vehicle charging  
12 station, electric recharging point, charging point, electric vehicle supply  
13 equipment or electric vehicle charging equipment which supplies  
14 electricity for the recharging of plug-in electric vehicles.

15 Sec. 2. This act shall take effect and be in force from and after its  
16 publication in the statute book.

17