

**79-32,228. Integrated coal or coke gasification nitrogen fertilizer plants; credits for certain investments; definitions.** As used in K.S.A. 2014 Supp. 79-32,228 through 79-32,231, and amendments thereto:

(a) "Expansion of an existing coal or coke gasification nitrogen fertilizer plant" means expansion which begins after December 31, 2005, of the capacity of an existing coal or coke gasification nitrogen fertilizer plant by at least 20% of such capacity.

(b) "Integrated coal or coke gasification nitrogen fertilizer plant" means a facility which: (1) Is located in Kansas, (2) converts coal or petroleum coke into synthesis gas and (3) uses the synthesis gas to produce nitrogen fertilizer.

(c) "Kansas coal" means coal from a mine whose coal deposits are located in the ground wholly or partially in Kansas regardless of the location of the mine's tipple.

(d) "New coal or coke gasification nitrogen fertilizer plant" means a coal or coke gasification nitrogen fertilizer plant, construction of which begins after December 31, 2005.

(e) "Pass-through entity" means any: (1) Corporation which is exempt from income tax under section 1363 of the federal internal revenue code and which complies with the requirements of K.S.A. 2014 Supp. 79-32,100e, and amendments thereto; (2) limited liability company; (3) partnership; or (4) limited liability partnership.

(f) "Qualified investment" means expenditures made in construction of a new integrated coal or coke gasification nitrogen fertilizer plant or expansion of an existing integrated coal or coke gasification nitrogen fertilizer plant, for real and tangible personal property incorporated in and used as part of such plant.

**History:** L. 2006, ch. 209, § 12; July 1.