

## 2018 Kansas Statutes

**79-32,233. Biomass-to-energy plants; credits for certain investments; definitions.** As used in K.S.A. 2018 Supp. 79-32,233 through 79-32,236, and amendments thereto:

(a) "Biomass" means any organic matter available on a renewable or recurring basis, including solid and liquid organic waste, but excluding: (1) Petroleum oil, natural gas, coal and lignite, and any products thereof; and (2) corn or grain sorghum suitable for human consumption.

(b) "Biomass-to-energy plant" means an industrial process plant, located in this state, where biomass is processed to produce annually any of the following, and coproducts: (1) Not less than 500,000 gallons of cellulosic alcohol; (2) liquid or gaseous fuel or energy in a quantity having BTU value equal to or greater than 500,000 gallons of cellulosic alcohol; or (3) oil produced for direct conversion into fuel in a quantity having BTU value equal to or greater than 500,000 gallons of cellulosic alcohol.

(c) "Expansion of an existing biomass-to-energy plant" means expansion which begins after December 31, 2005, of the capacity of an existing biomass-to-energy plant by at least 10% of such capacity.

(d) "New biomass-to-energy plant" means a biomass-to-energy 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. 2018 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 biomass-to-energy plant or in expansion of the capacity of an existing biomass-to-energy plant, for real and tangible personal property incorporated in and used as part of such plant.

**History:** L. 2006, ch. 209, § 17; L. 2007, ch. 113, § 27; July 1.