

KANSAS OFFICE *of*
REVISOR *of* STATUTES

LEGISLATURE *of* THE STATE *of* KANSAS
Legislative Attorneys transforming ideas into legislation.

300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 18, 2021

Subject: Senate Bill No. 49

Summary

Senate Bill No. 49 extends the sunset and expands the eligibility for the single city port authority credit. The credit is slated to sunset after tax year 2021. The bill extends the sunset until 2024.

Additionally, the bill expands the credit to all income taxpayers. Currently the credit is only available to corporate taxpayers.