

# Kansas Register

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State of Kansas

Legislative Administrative Services

Interim Committee Schedule

The Legislative Research Department gives notice that the following legislative committees plan to meet on the dates listed below based on current information and subject to change. Requests for accommodation to participate in committee meetings should be made at least two working days in advance of the meeting by contacting Legislative Administrative Services at 785-296-2391 or TTY 711, or email [legserv@las.ks.gov](mailto:legserv@las.ks.gov).

June 24 through July 12, 2024

Table with 5 columns: Date, Room, Time, Committee, Agenda. Contains meeting details for June 24 and June 26.

Tom Day
Director
Legislative Administrative Services

Doc. No. 052257

State of Kansas

Pooled Money Investment Board

Notice of Investment Rates

The following rates are published in accordance with K.S.A. 75-4210. These rates and their uses are defined in K.S.A. 12-1675(b)(c)(d) and K.S.A. 12-1675a(g).

Effective 6-24-24 through 6-30-24

Table with 2 columns: Term, Rate. Lists investment rates for various terms from 1-89 days to 2 years.

Joel Oliver
Executive Director
Chief Investment Officer
Pooled Money Investment Board

Doc. No. 052243

State of Kansas

Wichita State University

Notice of Intent to Lease Real Property

Public notice is hereby given that Wichita State University (WSU), directly or through its affiliate corporation Wichita State Innovation Alliance, Inc., intends to lease, subject to all required state approvals, up to 1.22 acres of real property located on the northwest corner of the intersection of Fountain Avenue and 21st Street North, directly adjacent to the Wichita State University campus. This location would be designated for private development committed to supporting broadband infrastructure and Internet exchanges. The university is interested in leasing such ground to any individual, organization, or entity whose presence would advance WSU's vision or its mission as an educational, cultural, and economic driver for Kansas and the greater public good. WSU intends to lease such space for a mutually agreeable period of time, but extended terms and re- (continued)

newal options would be considered. Interested tenants must be willing to be a good fit with WSU's educational mission and identify anticipated benefits to the university, its students, and the surrounding community (i.e. applied learning, joint research, faculty start-up, WSU curriculum or program support, community benefit commitments, etc.), and must agree to the essential ground lease terms and restrictive covenants. Interested tenants will be evaluated on: proposal terms, demonstrated benefit to WSU and the surrounding community, design concepts, financial stability, and proposed use. Interested tenants will be responsible for all costs associated with the development and ongoing maintenance costs of any improvements. Rental rate shall be based on fair market value and negotiable based on term of lease, purpose/use of the improvement, and benefit to WSU. WSU will consider serious offers and inquiries from any financially qualified individual, group, organization. If interested, please contact Property Manager Crystal Stegeman at [crystal.stegeman@wichita.edu](mailto:crystal.stegeman@wichita.edu). This publication is being published pursuant to K.S.A. 75-430a(d), to the extent applicable.

Crystal Stegeman  
University Property Manager  
Office of the Vice President for  
Administration and Finance  
Wichita State University

Doc. No. 052106

## State of Kansas

### Wichita State University

#### Notice of Intent to Lease Real Property

Public notice is hereby given that Wichita State University (WSU), directly or through its affiliate corporation Wichita State Innovation Alliance, Inc., intends to lease, subject to all required state approvals, up to four acres of real property located on the "Wichita State University's campus designated as the "Innovation Campus," for the private development and operation of a partnership building or buildings. The university is interested in leasing such ground to any individual, organization, or entity whose presence on campus would advance the university's applied learning vision or its mission as an educational, cultural, and economic driver for Kansas and the greater public good. The university intends to lease such space for a mutually agreeable period of time up to sixty years, but extended terms and renewal options would be considered. Interested tenants must be willing to be a good fit with the university's educational mission and identify anticipated benefits to the university, its students, and the WSU community (i.e. applied learning, joint research, faculty start-up, WSU curriculum or program support, etc.), and must agree to the essential ground lease terms and restrictive covenants. Interested tenants will be evaluated on: proposal terms, demonstrated benefit to WSU, design concepts, financial stability, and proposed use. Interested tenants will be required to construct adjacent and adequate surface parking that will not be included in the leased ground. Rental rate shall be based on fair market value and nego-

tiabile based on term of lease, purpose/use of building improvement, and benefit to the university. The university will consider serious offers and inquiries with detailed proposal terms from any financially qualified individual, group, organization. If interested, please contact Senior Vice President for Industry and Defense Programs, Dr. John Tomblin at [john.tomblin@wichita.edu](mailto:john.tomblin@wichita.edu) or Property Manager Crystal Stegeman at [crystal.stegeman@wichita.edu](mailto:crystal.stegeman@wichita.edu). This publication is being published pursuant to K.S.A. 75-430a(d), to the extent applicable.

Crystal Stegeman  
University Property Manager  
Office of the Vice President for  
Administration and Finance  
Wichita State University

Doc. No. 052107

## State of Kansas

### Board of Regents Universities

#### Notice to Bidders

The universities of the Kansas Board of Regents encourage interested vendors to visit the various universities' purchasing offices' websites for a listing of all transactions, including construction projects, for which the universities' purchasing offices, or one of the consortia commonly utilized by the universities, are seeking information, competitive bids, or proposals. The referenced construction projects may include project delivery construction procurement act projects pursuant to K.S.A. 76-7,125 et seq.

**Emporia State University** – Bid postings: <https://www.emporia.edu/about-emporia-state-university/business-office/purchasing>. Additional contact info: phone: 620-341-5137, email: [purchaseorders@emporia.edu](mailto:purchaseorders@emporia.edu). Mailing address: Emporia State University Purchasing, Campus Box 4021, 1 Kellogg Cir., Emporia, KS 66801.

**Fort Hays State University** – Electronic bid postings: <http://www.fhsu.edu/purchasing/bids>. Additional contact info: phone: 785- 628-4251, email: [purchasing@fhsu.edu](mailto:purchasing@fhsu.edu). Mailing address: Fort Hays State University Purchasing Office, 601 Park St., Sheridan Hall 318, Hays, KS 67601.

**Kansas State University** – Bid postings: <https://bidportal.ksu.edu>. Effective August 1, 2023, all bids, quotes, or proposals must be submitted via the Kansas State University Bid Portal at <https://bidportal.ksu.edu>. Division of Financial Services/Purchasing, 2323 Anderson Ave., Kansas State University, Manhattan, KS 66506. Additional contact information, phone: 785-532- 6214, email: [kspurch@k-state.edu](mailto:kspurch@k-state.edu).

**Pittsburg State University** – Bid postings: <https://www.pittstate.edu/office/purchasing>. Additional contact info: phone: 620-235-4167, email: [swburke@pittstate.edu](mailto:swburke@pittstate.edu). Mailing address: Pittsburg State University, Purchasing Office, 1701 S. Broadway, Pittsburg, KS 66762.

**University of Kansas** – Electronic bid postings: <http://www.procurement.ku.edu/>. The University of Kansas exclusively uses the online eBid tool and will no longer accept paper responses unless otherwise specified

in a solicitation. Additional contact information, email: [purchasing@ku.edu](mailto:purchasing@ku.edu). Mailing address: University of Kansas, Procurement Department, 1246 W. Campus Road Room 20, Lawrence, KS 66045.

**University of Kansas Medical Center** – Electronic bid postings: <https://www.kumc.edu/finance/supply-chain/bid-opportunities.html>. Additional contact information, phone: 913-588-1117, email: [hunkemoore@kumc.edu](mailto:hunkemoore@kumc.edu). The University of Kansas Medical Center accepts only electronic bids.

**Wichita State University** – Bid postings: [https://www.wichita.edu/services/purchasing/Bid\\_Documents/Bid\\_Documents.php](https://www.wichita.edu/services/purchasing/Bid_Documents/Bid_Documents.php). Additional contact information, phone: 316-978-3080, fax: 316-978-3738, email: [purchasing.office@wichita.edu](mailto:purchasing.office@wichita.edu). Mailing address: Wichita State University, Office of Purchasing, 1845 Fairmount Ave., Campus Box 38, Wichita, KS 67260-0038.

Chris Robinson  
Director  
Purchasing and Contract Services  
Kansas State University

Doc. No. 051386

**State of Kansas**

**Kansas Governor’s Grants Program**

**Notice of Solicitation for Program Evaluation**

The Kansas Byrne State Crisis Intervention Program Advisory Board (SCIP Advisory Board) establishes the guidelines for the Federal Byrne State Crisis Intervention Program (SCIP) solicitation for program evaluation. The SCIP Solicitation for Program Evaluation seeks to fund an evaluator to assess the impact of SCIP grant recipients on gun violence and violent crime rates in Kansas.

A copy of the SCIP Program Plan, SCIP Solicitation, and attachments, may be downloaded at [https://sokansas-my.sharepoint.com/:f/g/personal/jamie\\_bowser\\_go\\_ks\\_gov/EkSCVsgTaQJjivTV6jKDUBajha8UD886txAXUgKIZ2gQ?e=W3vWha](https://sokansas-my.sharepoint.com/:f/g/personal/jamie_bowser_go_ks_gov/EkSCVsgTaQJjivTV6jKDUBajha8UD886txAXUgKIZ2gQ?e=W3vWha).

All proposals must be submitted by email to [kggpapp@ks.gov](mailto:kggpapp@ks.gov) by 11:59 p.m. August 15, 2024. For more information, contact the Kansas Governor’s Grants Program at 785-291-3205 or [kggp@ks.gov](mailto:kggp@ks.gov).

Juliene Maska  
Administrator  
Kansas Governor’s Grants Program

Doc. No. 052256

**State of Kansas**

**Department of Transportation**

**Notice of Call for Projects**

The Kansas Department of Transportation (KDOT) is announcing a call for projects to be submitted to the state’s Rail Service Improvement Program. An estimated \$10 million in funding is available to award projects that enhance safety, promote economic efficiency, and sustainability to the state’s rail network.

This Call for Projects opens July 1, 2024. The submission deadline will be 12:00 p.m. (Central Time) August

30, 2024. Awards are expected to be announced in the spring of 2025. Applicants are required to provide a 30% match of total project cost. There are no minimum or maximum project award amounts. A link to the application can be found on KDOT’s website at <https://www.ksdot.gov/bureaus/burRail/rail/default.asp>.

Qualified entities include any surface transportation board certified Class II or Class III railroad, as defined in 49 C.F.R. § 1201.1-1(a), a port authority established in accordance with Kansas laws, any entity meeting the rules and regulations established by K.S.A. 75-5050, or any owner or lessee industry track, as defined in 49 C.F.R. § 218.93, located on or adjacent to a Class II or Class III railroad in the state of Kansas.

For more information on program details and guidelines, contact Michael Espinoza, Freight and Rail Program Manager at 785-296-3228 or [Michael.Espinoza@ks.gov](mailto:Michael.Espinoza@ks.gov).

Calvin Reed  
Secretary  
Department of Transportation

Doc. No. 052246

**State of Kansas**

**Department of Transportation**

**Notice to Contractors**

Electronic copies of the letting proposals and plans are available on the Kansas Department of Transportation (KDOT) website at <https://kdotapp.ksdot.org/Proposal/Proposal.aspx>. The website will allow the contractor to request approval from KDOT to bid as a prime contractor and be included on the “Bid Holders List,” or to be included on the “Non-Bid Holders List” as a subcontractor/supplier. KDOT’s approval is required to bid as a prime contractor. To bid as a prime contractor, KDOT needs to be notified of the intent to bid no later than the close of business on the Monday preceding the scheduled letting date. Failure to obtain prior approval to bid as a prime contractor on any projects listed below will be reason to reject your bid. The Secretary reserves the right to reject bids that do not comply with all requirements for preparing a bidding proposal as specified in the 2015 edition of the Kansas Department of Transportation Standard Specifications for State Road and Bridge Construction.

KDOT will only accept electronic internet proposals using the Bid Express website at <https://bidx.com/ks/main> until 1:00 p.m. (Central Time) on letting day. The KDOT bid letting will be conducted remotely by audio broadcast ONLY at 3:00 p.m. (Central Time) on letting day. For the conference call information see <https://www.ksdot.gov/bureaus/burconsmain/lettinginfo.asp>. KDOT has tested the process, but in the event of an unforeseen issue, KDOT will provide updates.

Each bidder shall certify that such person, firm, association, or corporation has not, either directly or indirectly, entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with the submitted bid. This certification shall be in the form of a required *(continued)*



contract provision provided by the state to each prospective bidder. Failure to complete the required contract provision and certify the completeness of the preceding statement when electronically signing the proposal will make the bid nonresponsive and not eligible for award consideration.

### Projects for the July 17, 2024 Letting

#### District One – Northeast

**Atchison:** 59-3 KA-7381-01 – US-59, from the Atchison/Jefferson County line northeast to the south city limits of Atchison, crack repair, 13.7 miles. (State Funds)

**Brown:** 7 C-5217-01 – Bridge, over unnamed stream located 1.0 miles south of Fairview, bridge replacement, 0.1 mile. (Federal Funds)

**Lyon:** 56 C-5188-01 – RS 412, from the north city limits of Americus to US-56, grading, 10.0 miles. (Federal Funds)

**Wyandotte:** 169-105 KA-6960-01 – US-169, bridge #287 over the Kansas River, railroad yard, and 3 local roads located 0.55 mile north of I-35 in Kansas City, bridge repair. (State Funds)

**Statewide:** 24-106 KA-7345-01 – US-24: in Douglas County, beginning at the US-24/K-32 junction east to the Douglas/Leavenworth County line; and in Leavenworth County, beginning at the Douglas/Leavenworth County line northeast to 0.18 mile west of the US-24/142nd Street intersection, crack repair, 19.8 miles. (State Funds)

**Statewide:** 106 KA-7448-01 – Various locations in Douglas, Wyandotte, Johnson, and Shawnee counties, mudjacking. (State Funds)

**Statewide:** 106 KA-7447-01 – Various locations in Marshall, Pottawatomie, Riley, Jackson, Lyon, Doniphan, Brown, and Nemaha counties, mudjacking. (State Funds)

#### District Two – North Central

**Republic:** 81-79 KA-7374-01 – US-81, beginning 3.16 miles north of the US-36/US-81 junction north to northeast state line, surface recycle, 10.4 miles. (State Funds)

**Republic:** 36-79 KA-7382-01 – US-36, from the Jewell/Republic County line east to 0.36 mile east of the US-36/US-81 junction, milling and overlay, 16.0 miles. (State Funds)

**Statewide:** 15-106 KA-7364-01 – K-15: in Dickinson County, beginning at the K-15/K-18 east junction north to the Dickinson/Clay County line; and in Clay County, beginning at the Clay/Dickinson County line north to the south city limits of Clay Center, crack repair, 23.1 miles. (State Funds)

**Statewide:** 106 KA-7368-01 – US-77: in Morris County, beginning at the US-77/K-209 junction northeast to the Morris/Dickinson County line; east Morris/Dickinson County line north to the Morris/Geary County line; in Dickinson County, beginning at the south Morris/Dickinson County line northeast to the east Morris/Dickinson County line; and in Geary County beginning at the Morris/Geary County line north to end of hot mix asphalt at Industrial Street, milling and overlay, 15.0 miles. (State Funds)

**Statewide:** 81-106 KA-7361-01 – US-81: in Cloud County, beginning 0.12 mile north of Union Road north to the

Cloud/Republic County line; and in Republic County, beginning at the Cloud/Republic County line north 1.43 miles, pavement patching, 4.3 miles. (State Funds)

**Statewide:** 106 KA-7385-01 – US-36 in Republic County, from the east city limits of Belleville east to the Republic/Washington County line; US-36 in Washington County, from the Republic/Washington County line east to the K-22/US-36 junction; and entire K-139 route by the city of Cuba in Republic County, sealing, 18.7 miles. (State Funds)

#### District Three – Northwest

**Ellis:** 26 C-5221-01 – Bridge, over Big Creek located 6.0 miles south and 1.0 mile west of Walker, bridge replacement, 0.2 mile. (Federal Funds)

#### District Four – Southeast

**Cherokee:** 166-11 KA-7383-01 – US-166, from the US-36/US-400/K-26 junction east to the Kansas/Missouri state line, milling and overlay, 1.9 miles. (State Funds)

**Crawford:** 69-19 KA-7352-01 – US-69, beginning 0.03 mile south of the US-400/K-171 junction north to 0.03 mile north of the US-160/US-69 north junction, pavement marking, 9.8 miles. (Federal Funds)

**Franklin:** 35-30 KA-6367-02 – I-35, from 8.468 miles north of the I-35/US-59 south junction northeast to the Franklin/Miami County line, guard fence, 7.5 miles. (State Funds)

**Franklin:** 35-30 KA-6076-02 – I-35, beginning at the Osage/Franklin County line north 11.048 miles, guard fence, 12.1 miles. (State Funds)

**Miami:** 35-61 KA-6366-02 – I-35, from the Franklin/Miami county line northeast to the Miami/Johnson County line, guard fence, 2.8 miles. (State Funds)

**Montgomery:** 166-63 KA-6465-01 – US-166, at two locations beginning 0.71 mile east of the Chautauqua/Montgomery County line east to 0.07 mile east of US-75, guard fence, 4.5 miles. (State Funds)

**Osage:** 35-70 KA-6075-02 – I-35, from the Rock Creek bridge located 4.8 miles south of the Osage/Franklin County line north to the Osage/Franklin County line, guard fence, 4.8 miles. (State Funds)

**Statewide:** 106 KA-7390-01 – Various locations in Bourbon, Crawford, Anderson, Coffey, Elk, Cherokee, Labette, Franklin, and Miami counties, milling. (State Funds)

#### District Five – South Central

**Butler:** 254-8 KA-7367-01 – K-254, from the K-254/Shumway Road junction, east to the K-254/South Boyer Road junction in Butler County, crack repair, 3.0 miles. (State Funds)

**Comanche:** 160-17 KA-7389-01 – US-160, from the Comanche/Clark County line east and north to the US-183/US-160 north junction, crack repair, 18.0 miles. (State Funds)

**Comanche:** 1-17 KA-7377-01 – K-1, from the Oklahoma/Kansas state line north to the US-160/US-183 junction, crack repair, 13.4 miles. (State Funds)

**Harper:** 2-39 KA-7332-01 – K-2, from the north city limits of Anthony north to the K-2/K-14/US-160 junction in the city of Harper, crack repair, 8.0 miles. (State Funds)

**Harper:** 160-39 KA-7329-01 – US-160, from the Barber/Harper County line east to the US-160/K-2 junction, crack repair, 17.6 miles. (State Funds)

**Kiowa:** 183-49 KA-6945-01 – US-183, bridge #018 over the South Branch Rattlesnake Creek located 3.74 miles north of US-54; and bridge #019 over Rattlesnake Creek located 6.01 miles north of US-54, bridge repair. (Federal Funds)

**Pratt:** 281-76 KA-6895-01 – US-281 pavement restoration in Pratt from 10th Street to 8th Street, grading and surfacing, 0.2 mile. (Federal Funds)

**Rice:** 56-80 KA-7331-01 – US-56, from the east city limits of Lyons east to the Rice/McPherson County line, crack repair, 14.5 miles. (State Funds)

**Rush:** 183-83 KA-7330-01 – US-183, from the Pawnee/Rush County line north to the south city limits of La-Crosse, crack repair, 12.0 miles. (State Funds)

**Sedgwick:** 135-87 KA-6978-01 – I-135, bridge #046 located 4.46 miles north of I-235, bridge paint. (Federal Funds)

**Sedgwick:** 87 N-0693-01 – Intersection, Oliver Avenue/Kechi Road in Kechi, intersection improvement, 0.5 mile. (Federal Funds)

**District Six – Southwest**

**Finney:** 28 C-5201-01 – RS 1401, from Maple Street to US-50, grading and surfacing, 2.7 miles. (Federal Funds)

**Ness:** 68 C-5126-01 – RS 312, from RS 280 to K-96, guard fence, 9.0 miles. (Federal Funds)

Calvin Reed  
Secretary

Department of Transportation

Doc. No. 052228

**State of Kansas**

**Department of Health and Environment**

**Notice Concerning Proposed Kansas Air Quality Class I Operating Permit Renewal**

Notice is hereby given that the Kansas Department of Health and Environment (KDHE) is soliciting comments regarding a proposed air quality operating permit. Salina Municipal Solid Waste Landfill has applied for a Class I operating permit renewal in accordance with the provisions of K.A.R. 28-19-510 et al. The purpose of a Class I permit is to identify the sources and types of regulated air pollutants emitted from the facility; the emission limitations, standards, and requirements applicable to each source; and the monitoring, record keeping, and reporting requirements applicable to each source as of the effective date of permit issuance.

Salina Municipal Solid Waste Landfill, 300 W. Ash St., Salina, KS 67401, owns and operates a municipal solid waste landfill located at 4292 S. Burma Rd., Saline County, KS 67401.

A copy of the proposed permit, permit application, all supporting documentation, and all information relied upon during the permit application review process are available for public review during normal business hours of 8:00 a.m. to 5:00 p.m. at the KDHE, Bureau of Air (BOA), 1000 SW Jackson, Suite 310, Topeka, KS 66612-1366 and at the North Central District Office,

3040 Enterprise Dr., Salina, KS 67401. To obtain or review the proposed permit and supporting documentation, contact Parker Robb at the central office of KDHE at 785-296-1947 or Jessica Fair at the North Central District Office at 785-515-6706. The standard departmental cost will be assessed for any copies requested. The proposed permit, accompanied with supporting information, is available, free of charge, at the KDHE BOA Public Notice website at <http://www.kdheks.gov/413/Public-Notices>.

Please direct written comments or questions regarding the proposed permit to Parker Robb, KDHE, BOA, 1000 SW Jackson, Suite 310, Topeka, KS 66612-1366. In order to be considered in formulating a final permit decision, written comments must be received no later than 12:00 p.m. Monday, July 29, 2024.

A person may request a public hearing be held on the proposed permit. The request for a public hearing shall be in writing and set forth the basis for the request. The written request must be submitted to Parker Robb, KDHE BOA, 1000 SW Jackson, Suite 310, Topeka, KS 66612-1366, no later than 12:00 p.m. Monday, July 29, 2024, in order for the Secretary of Health and Environment to consider the request.

The U.S. Environmental Protection Agency (EPA) has a 45-day review period, which will start concurrently with the public comment period, within which to object to the proposed permit. If the EPA has not objected in writing to the issuance of the permit within the 45-day review period, any person may petition the administrator of the EPA to review the permit. The 60-day public petition period will directly follow the EPA's 45-day review period. Interested parties may contact KDHE to determine if the EPA's 45-day review period has been waived.

Any such petition shall be based only on objections to the permit that were raised with reasonable specificity during the public comment period provided for in this notice, unless the petitioner demonstrates that it was impracticable to raise such objections within such period, or unless the grounds for such objection arose after such period. Contact Keith Johnson, U.S. EPA, Region 7, Air Permitting and Compliance Branch, 11201 Renner Blvd., Lenexa, KS 66219, phone 913-551-7960, to determine when the 45-day EPA review period ends and the 60-day petition period commences.

The preceding notice refers to the air permit for Salina Municipal Solid Waste Landfill located at 4292 S. Burma Rd., Saline County, KS 67401. If you want more information or you have other questions, please contact the KDHE Non-Discrimination coordinator and call 785-296-5156 or send an email to: [KDHE.NonDiscrimination@ks.gov](mailto:KDHE.NonDiscrimination@ks.gov). [El aviso anterior se refiere al permiso de aire para Salina Municipal Solid Waste Landfill ubicado en 4292 S. Burma Rd., Saline County, KS 67401. Si desea obtener más información en español o tiene otras preguntas, por favor, comuníquese con el Coordinador de No Discriminación de KDHE y llame al 785-296-5156 o envíe un correo electrónico a: [KDHE.NonDiscrimination@ks.gov](mailto:KDHE.NonDiscrimination@ks.gov).]

Janet Stanek  
Secretary

Department of Health and Environment

Doc. No. 052245

State of Kansas

Department of Health and Environment

Notice of Proposed Kansas/Federal Water Pollution Control Permits and Applications

In accordance with Kansas Administrative Regulations 28-16-57a through 63, 28-18-1 through 17, 28-18a-1 through 31 and 33, 28-16-150 through 154, 28-46-7, and the authority vested with the state by the administrator of the U.S. Environmental Protection Agency, various draft water pollution control documents (permits, notices to revoke and reissue, notices to terminate) have been prepared and/or permit applications have been received for discharges to waters of the United States and the state of Kansas for the class of discharges described below.

The proposed actions concerning the draft documents are based on staff review, applying the appropriate standards, regulations, and effluent limitations of the state of Kansas and the Environmental Protection Agency. The final action will result in a Federal National Pollutant Discharge Elimination System Authorization and/or a Kansas Water Pollution Control permit being issued, subject to certain conditions, revocation, and reissuance of the designated permit or termination of the designated permit.

Las acciones propuestas con respecto a los documentos preliminares se basan en la revisión del personal, aplicando los estándares, regulaciones y limitaciones de efluentes apropiados del estado de Kansas y de la Agencia de Protección Ambiental de Estados Unidos. La acción final resultará en la emisión de una Autorización Federal del Sistema Nacional de Eliminación de Descargas de Contaminantes y un permiso de Control de Contaminación del Agua de Kansas, sujeto a ciertas condiciones, revocación y reemisión del permiso designado o terminación del permiso designado. Si desea obtener más información en español o tiene otras preguntas, por favor, comuníquese con el Coordinador de No Discriminación al 785-296-5156 o en: [KDHE.NonDiscrimination@ks.gov](mailto:NonDiscrimination@ks.gov).

Public Notice No. KS-AG-24-170/178

Pending Permits for Confined Feeding Facilities

Name and Address of Applicant	Legal Description	Receiving Water
Friona Industries, L.P. - Friona Cattle Feeders North #1 1174 Empire Cir. Satanta, KS 67870	W/2 & NE/4 of Section 09 T28S, R33W Haskell County	Cimarron River Basin

Kansas Permit No. A-CIHS-C005  
Federal Permit No. KS0039411

The proposed action is to modify and reissue an existing state permit for an expanding facility for 55,000 head (55,000 animal units) of cattle weighing more than 700 pounds. This permit is being modified to add a manure storage area with a drainage area of approximately 67.6 acres and associated earthen retention structure. There is no change in the permitted number of animal units from the previous permit. This facility has an approved Nutrient Management Plan on file with KDHE.

Name and Address of Applicant	Legal Description	Receiving Water
Livingston Enterprises, Inc. LEI Flat View, LLC 831 28th Rd. Mahaska, KS 66955	SW/4 of Section 08 T01S, R02E Washington County	Big Blue River Basin

Kansas Permit No. A-BBWS-H013  
Federal Permit No. KS0101087

The proposed action is to reissue an existing NPDES permit for an existing facility for 4,980 head (1,992 animal units) of swine weighing more than 55 pounds. There will be no change in the operation or permitted number of animal units from the previous permit. This facility has an approved Nutrient Management Plan on file with KDHE.

Name and Address of Applicant	Legal Description	Receiving Water
Setter Farms Mike Setter 2391 Hawaii Rd. Humboldt, KS 66748	NW/4 of Section 03 T26S, R19E & SE/4 of Section 33 T25S, R19E Allen County	Neosho River Basin

Kansas Permit No. A-NEAL-B001

The proposed action is to reissue an existing state permit for an existing facility for 100 head of cattle weighing more than 700 pounds and 200 head of cattle weighing less than 700 pounds, for a total of 200 animal units. There will be no change in the operation or permitted number of animal units from the previous permit. This facility has an approved Waste Management Plan on file with KDHE.

Name and Address of Applicant	Legal Description	Receiving Water
Sellard Farms Robert L. Sellard 12750 Road 131 Bucklin, KS 67834	NW/4 of Section 20 T29S, R21W Ford County	Lower Arkansas River Basin

Kansas Permit No. A-ARFO-B002

The proposed action is to reissue an existing state permit for an existing facility for 990 head (990 animal units) of cattle weighing greater than 700 pounds. There will be no change in the operation or permitted number of animal units from the previous permit. This facility has an approved Waste Management Plan on file with KDHE.

Name and Address of Applicant	Legal Description	Receiving Water
Larson Farm, LLC 17770 Mayday Rd. Green, KS 67447	NE/4 of Section 31 T06S, R05E Riley County	Big Blue River Basin

Kansas Permit No. A-BBRL-B002

The proposed action is to reissue an existing state permit for an existing facility for 900 head (900 animal units) of cattle greater than 700 pounds. There will be no change in the operation or permitted number of animal units from the previous permit. This facility has an approved Waste Management Plan on file with KDHE.

Name and Address of Applicant	Legal Description	Receiving Water
Ryan Blackwood and George Sanneman 1653 Frontier Rd. Clay Center, KS 67432	NE/4 of Section 14 T08S, R01E Clay County	Lower Republican River Basin

Kansas Permit No. A-LRCY-B004

The proposed action is to reissue an existing state permit for an existing facility for 120 head (60 animal units) of cattle 700 pounds or less and 60 head (60 animal units) of cattle more than 700 pounds, for a total of 120 animal units. There will be no change in the operation or permitted number of animal units from the previous permit. This facility has an approved Waste Management Plan on file with KDHE.



Name and Address of Applicant	Legal Description	Receiving Water
Glen Riedy Feedlot Glen Riedy 508 Oat Rd. Hope, KS 67451	SW/4 of Section 14 T16S, R03E Dickinson County	Smoky Hill River Basin

Kansas Permit No. A-SHDK-B032

The proposed action is to reissue an existing state permit for an existing facility for 999 head (999 animal units) of cattle weighing more than 700 pounds. There will be no change in the operation or permitted number of animal units from the previous permit. This facility has an approved Waste Management Plan on file with KDHE.

Name and Address of Applicant	Legal Description	Receiving Water
HRC Feed Yard #4 6630 E. Road 130 Scott City, KS 67871	SE/4 of Section 30 T18S, R31W Scott County	Upper Arkansas River Basin

Kansas Permit No. A-UASC-C025  
Federal Permit No. KS0094153

The proposed action is to approve an update to the Nutrient Management Plan (NMP) received for this existing facility currently permitted for 4,837 head (4,837 animal units) of cattle weighing greater than 700 pounds and 3,000 head (1,500 animal units) of cattle weighing less than 700 pounds for a total of 6,337 animal units. The facility's NMP was updated to include the addition of a land application field. There are no changes to the permit or in the permitted number of animal units. Only the updated portion of the Nutrient Management Plan is subject to comment.

Name and Address of Applicant	Legal Description	Receiving Water
Southwest Plains Dairy, LLC 12701 SW CR 32 Syracuse, KS 67878	S/2 of Section 02 & SE/4 of Section 03 & E/2 of Section 11 & W/2 of Section 12 T26S, R43W Hamilton County	Cimarron River Basin

Kansas Permit No. A-CIHM-D004  
Federal Permit No. KS0095702

The proposed action is to approve an update to the Nutrient Management Plan (NMP) received for this existing facility currently permitted for 17,300 head (24,220 animal units) of mature dairy cattle, and 11,000 head (11,000 animal units) of cattle weighing greater than 700 pounds; for a total of 35,220 animal units of cattle. The facility's NMP update included changes in the application rate limitations for their fields. Eight (8) of the field's application rate limitations have become less restrictive than the previous NMP. Only the updated portion of the Nutrient Management Plan and permit are subject to comment. This facility has an approved Nutrient Management Plan on file with KDHE.

**Public Notice No. KS-EG-22-004/008**

In accordance with K.A.R. 28-46-7 and the authority vested with the state by the administrator of the U.S. Environmental Protection Agency, draft permits have been prepared for the use of the well(s) described below within the State of Kansas.

**Name and Address of Applicant**

ONEOK Hydrocarbon, L.P.  
11910 S. Broadacres Rd.  
Hutchinson, KS 67501

Permit No. KS-01-155-003

Legal Description: Section 22, Township 23 South, Range 6 West, Reno County, Kansas

Well Number	Location
Hutchinson #3	38.03110, -97.97326

The permittee shall design, construct, maintain, and operate the permitted well to prevent the possibility of injected fluids being introduced into a useable aquifer or any underground source of drinking water ensuring that injection fluids or other formation fluids do not cause deterioration of the water quality of fresh and/or usable water zones. The well shall be cased and cemented such that it must prevent the loss of fresh and/or usable water due to downward migration and constructed as to prohibit the release of injection fluids into an unauthorized zone. Construction shall also include adherence to operating conditions and procedures, and emergency shutdown procedures specified in the permit application and in this permit.

**Name and Address of Applicant**

ONEOK Hydrocarbon, L.P.  
1910 S. Broadacres Rd.  
Hutchinson, KS 67501

Permit No. KS-01-155-007

Legal Description: Section 28, Township 23 South, Range 6 West, Reno County, Kansas

Well Number	Location
Hillside #2	38.02387, -97.98782

The permittee shall design, construct, maintain, and operate the permitted well to prevent the possibility of injected fluids being introduced into a useable aquifer or any underground source of drinking water ensuring that injection fluids or other formation fluids do not cause deterioration of the water quality of fresh and/or usable water zones. The well shall be cased and cemented such that it must prevent the loss of fresh and/or usable water due to downward migration and constructed as to prohibit the release of injection fluids into an unauthorized zone. Construction shall also include adherence to operating conditions and procedures, and emergency shutdown procedures specified in the permit application and in this permit.

**Name and Address of Applicant**

ONEOK Hydrocarbon, L.P.  
11910 S. Broadacres Rd.  
Hutchinson, KS 67501

Permit No. KS-01-155-002

Legal Description: Section 28, Township 23 South, Range 6 West, Reno County, Kansas

Well Number	Location
Hutchinson #2	38.03233, -97.97401

The permittee shall design, construct, maintain, and operate the permitted well to prevent the possibility of injected fluids being introduced into a useable aquifer or any underground source of drinking water ensuring that injection fluids or other formation fluids do not cause deterioration of the water quality of fresh and/or usable water zones. The well shall be cased and cemented such that it must prevent the loss of fresh and/or usable water due to downward migration and constructed as to prohibit the release of injection fluids into an unauthorized zone. Construction shall also include adherence to operating conditions and procedures, and emergency shutdown procedures specified in the permit application and in this permit.

**Name and Address of Applicant**

Spivey Operator, LLC  
PO Box 195  
Attica, KS 67009

Permit No. KS-01-077-001

Legal Description: Sec. 5, Township 31 South, Range 8 West, Harper County, Kansas

Well Number	Location
#2	37.370806, -98.218622

(continued)

The permittee shall design, construct, maintain, and operate the permitted well to prevent the possibility of injected fluids being introduced into a useable aquifer or any underground source of drinking water ensuring that injection fluids or other formation fluids do not cause deterioration of the water quality of fresh and/or usable water zones. The well shall be cased and cemented such that it must prevent the loss of fresh and/or usable water due to downward migration and constructed as to prohibit the release of injection fluids into an unauthorized zone. Construction shall also include adherence to operating conditions and procedures, and emergency shutdown procedures specified in the permit application and in this permit.

**Name and Address of Applicant**

Spivey Operator, LLC  
PO Box 195  
Attica, KS 67009

Permit No. KS-01-077-02

Legal Description: Sec. 15, Township 31 South, Range 8 West, Harper County, Kansas

**Well Number**

**Location**

#3

37.373236, -98.218661

The permittee shall design, construct, maintain, and operate the permitted well to prevent the possibility of injected fluids being introduced into a useable aquifer or any underground source of drinking water ensuring that injection fluids or other formation fluids do not cause deterioration of the water quality of fresh and/or usable water zones. The well shall be cased and cemented such that it must prevent the loss of fresh and/or usable water due to downward migration and constructed as to prohibit the release of injection fluids into an unauthorized zone. Construction shall also include adherence to operating conditions and procedures, and emergency shutdown procedures specified in the permit application and in this permit.

Persons wishing to comment on or object to the draft documents and/or permit applications must submit their comments in writing to the Kansas Department of Health and Environment (KDHE) if they wish to have the comments or objections considered in the decision-making process. All written comments regarding the draft documents, application or registration notices received on or before July 27, 2024, will be considered in the formulation of the final determination regarding this public notice. Please refer to the appropriate Kansas document number (KS-AG-24-170/178; KS-EG-22-004/008) and name of the applicant/permittee when preparing comments.

All comments received will be responded to at the time the Secretary of Health and Environment issues a determination regarding final agency action on each draft document/application. If response to any draft document/application indicates significant public interest, a public hearing may be held in conformance with K.A.R. 28-16-61 (28-46-21 for UIC). A request for public hearing must be submitted in writing and shall state the nature of the issues proposed to be raised during the hearing.

Comments or objections for agricultural related draft documents, permit applications, registrations or actions should be submitted to the attention of Casey Guccione, Livestock Waste Management Section at the KDHE, Bureau of Environmental Field Services (BEFS), 1000 SW Jackson, Suite 430, Topeka, KS 66612. Comments or objections for all other proposed permits or actions should be sent to Andrew Bowman at the KDHE, Bureau of Water, 1000 SW Jackson St., Suite 420, Topeka, KS 66612.

All draft documents/applications and the supporting information including any comments received are

on file and may be inspected at the offices of the KDHE. For agricultural related draft documents or applications an appointment can be scheduled, or copies requested by contacting Jada Martin at 1000 SW Jackson St., Suite 430, Topeka, KS 66612, telephone 785-296-0076 or email at [kdhe.feedlots@ks.gov](mailto:kdhe.feedlots@ks.gov). Las preguntas o comentarios por escrito deben dirigirse a Erich Glave, Director, Bureau of Environmental Field Services en KDHE: 1000 SW Jackson St., Suite 430, Topeka, KS 66612-1367; por correo electrónico: [kdhe.feedlots@ks.gov](mailto:kdhe.feedlots@ks.gov); por teléfono: 785-296-6432. For all other proposed permits or actions an appointment can be scheduled, or copies requested by contacting Jamie Packard, Bureau of Water, 1000 SW Jackson St., Suite 420, Topeka, KS 66612, telephone 785-296-4148 or email at [Jamie.Packard@ks.gov](mailto:Jamie.Packard@ks.gov). These documents are available upon request at the copying cost assessed by KDHE. Application information and components of plans and specifications for all new and expanding swine facilities are available at <http://www.kdhe.ks.gov/livestock>. Division of Environment offices are open from 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding holidays.

Janet Stanek  
Secretary

Department of Health and Environment

Doc. No. 052253

**State of Kansas**

**Department for Aging and Disability Services**

**Notice of Senior Care Act State  
Fiscal Year 2025 Sliding Fee Scale**

The Kansas Department for Aging and Disability Services (KDADS) in accordance with K.S.A. 75-5933 is publishing the annual Senior Care Act (SCA) SFY 2025 Sliding Fee Scale to be used during assessment for program eligibility. The SCA program services and eligibility are defined in K.S.A. 75-5928(b)(c)(d).

The effective date for the SCA Sliding Fee Scale implementation is July 1, 2024, and can be found at [https://kdads.ks.gov/docs/librariesprovider17/commissions/aging-long-term-care/aging-services/aging-services-provider-info/sca/senior-care-act-sliding-fee-scale-sfy-2025.pdf?sfvrsn=5957da6b\\_3](https://kdads.ks.gov/docs/librariesprovider17/commissions/aging-long-term-care/aging-services/aging-services-provider-info/sca/senior-care-act-sliding-fee-scale-sfy-2025.pdf?sfvrsn=5957da6b_3).

Additional Information about the SCA program can be found at <https://kdads.ks.gov/provider-home/aging-services>.

Laura Howard  
Secretary

Department for Aging and Disability Services

Doc. No. 052252

**State of Kansas**

**Department for Aging and Disability Services**

**Department of Health and Environment  
Division of Health Care Finance**

**Public Notice**

The Kansas Department for Aging and Disability Services (KDADS) Behavioral Health Commission and the



Kansas Department of Health and Environment, Division of Health Care Finance (KDHE-DHCF) are amending the Kansas Medicaid State Plan to allow providers outside of the CMHC network to employ Mobile Crisis Intervention providers and to be reimbursed for providing Mobile Crisis Intervention Services.

The proposed effective date for the state plan amendment (SPA) is July 1, 2024.

Fee-For-Service Only	Estimated Federal Financial Participation
FFY 2024	\$0
FFY 2025	\$0

To request a copy of the proposed SPA, to submit a comment, or to review comments, please contact Patricia Satterlee by email at [Patricia.Satterlee2@ks.gov](mailto:Patricia.Satterlee2@ks.gov) or by mail at:

Patricia Satterlee  
 Kansas Department for Aging and Disability Services  
 Behavioral Health Commission  
 503 S. Kansas Ave.  
 Topeka, KS 66603

The last day for public comment is July 29, 2024.

Laura Howard  
 Secretary  
 Department for Aging and Disability Services

Christine Osterlund  
 Medicaid Director  
 Deputy Secretary of Agency Integration and Medicaid  
 Division of Health Care Finance  
 Department of Health and Environment

Doc. No. 052251

**State of Kansas**

**Department of Health and Environment  
 Division of Health Care Finance**

**Public Notice**

The Kansas Department of Health and Environment, Division of Health Care Finance (KDHE-DHCF) is amending the Kansas Medicaid State Plan. Dental services are expanded to cover Medicaid participants over 20 years of age.

The proposed effective date for the State Plan Amendment (SPA) is July 1, 2024.

Fee-For-Service Only	Estimated Federal Financial Participation
FFY 2024	\$1,425
FFY 2025	\$4,274

To request a copy of the proposed SPA, to submit a comment, or to review comments, please contact William C. Stelzner by email at [william.stelzner@ks.gov](mailto:william.stelzner@ks.gov), or by mail at:

William C. Stelzner  
 Kansas Department of Health and Environment  
 Division of Health Care Finance  
 900 SW Jackson, Room 900N  
 Topeka, KS 66612

The last day for public comment is July 29, 2024.

Draft copies of the proposed SPA may also be found at a Local Health Department (LHD).

Christine Osterlund  
 Medicaid Director

Deputy Secretary of Agency Integration and Medicaid  
 Division of Health Care Finance  
 Department of Health and Environment

Doc. No. 052244

**State of Kansas**

**Department of Health and Environment  
 Division of Health Care Finance**

**Public Notice**

The Kansas Department of Health and Environment, Division of Health Care Finance (KDHE-DHCF) is amending the Kansas Medicaid State Plan. The Dental Services language in the Working Healthy Alternative Benefit Plan (ABP) is being revised because of the expanded dental services in the Kansas Medicaid State Plan.

The state assures that, as outlined in 42 CFR §440.345, EPSDT services will continue to be available to all eligible ABP beneficiaries and that the state will comply with the provisions of section 5006(e) of the American Recovery and Reinvestment Act of 2009.

The proposed effective date for the State Plan Amendment (SPA) is July 1, 2024.

Fee-For-Service Only	Estimated Federal Financial Participation
FFY 2024	\$0
FFY 2025	\$0

To request a copy of the proposed SPA, to submit a comment, or to review comments, please contact William C. Stelzner by email at [william.stelzner@ks.gov](mailto:william.stelzner@ks.gov), or by mail at:

William C. Stelzner  
 Kansas Department of Health and Environment  
 Division of Health Care Finance  
 900 SW Jackson, Room 900N  
 Topeka, KS 66612

The last day for public comment is July 29, 2024.

Christine Osterlund  
 Medicaid Director

Deputy Secretary of Agency Integration and Medicaid  
 Division of Health Care Finance  
 Department of Health and Environment

Doc. No. 052248

**State of Kansas**

**Department of Health and Environment  
 Division of Health Care Finance**

**Public Notice**

The Kansas Department of Health and Environment, Division of Health Care Finance (KDHE-DHCF) is amending the Kansas Medicaid State Plan. The Dental  
*(continued)*

Services language in the STEPS Alternative Benefit Plan (ABP) is being revised because of the expanded dental services in the Kansas Medicaid State Plan.

The state assures that, as outlined in 42 CFR §440.345, EPSDT services will continue to be available to all eligible ABP beneficiaries and that the state will comply with the provisions of section 5006(e) of the American Recovery and Reinvestment Act of 2009.

The proposed effective date for the State Plan Amendment (SPA) is July 1, 2024.

Fee-For-Service Only	Estimated Federal Financial Participation
FFY 2024	\$0
FFY 2025	\$0

To request a copy of the proposed SPA, to submit a comment, or to review comments, please contact William C. Stelzner by email at [william.stelzner@ks.gov](mailto:william.stelzner@ks.gov), or by mail at:

William C. Stelzner  
Kansas Department of Health and Environment  
Division of Health Care Finance  
900 SW Jackson, Room 900N  
Topeka, KS 66612

The last day for public comment is July 29, 2024.

Christine Osterlund  
Medicaid Director  
Deputy Secretary of Agency Integration and Medicaid  
Division of Health Care Finance  
Department of Health and Environment

Doc. No. 052249

State of Kansas

Department of Health and Environment  
Division of Health Care Finance

Public Notice

The Kansas Department of Health and Environment, Division of Health Care Finance (KDHE-DHCF) is amending the Kansas Medicaid State Plan. The reimbursement rate for family training and counseling services will be increased.

The proposed effective date for the State Plan Amendment (SPA) is July 1, 2024.

Fee-For-Service Only	Estimated Federal Financial Participation
FFY 2024	\$0
FFY 2025	\$0

To request a copy of the proposed SPA, to submit a comment, or to review comments, please contact William C. Stelzner by email at [william.stelzner@ks.gov](mailto:william.stelzner@ks.gov), or by mail:

William C. Stelzner  
Kansas Department of Health and Environment  
Division of Health Care Finance  
900 SW Jackson, Room 900N  
Topeka, KS 66612

The last day for public comment is July 29, 2024.

Christine Osterlund  
Medicaid Director  
Deputy Secretary of Agency Integration and Medicaid  
Division of Health Care Finance  
Department of Health and Environment

Doc. No. 052250

(Published in the Kansas Register June 27, 2024.)

Unified School District No. 245,  
Coffey County, Kansas (LeRoy-Gridley)

Notice of Intent to Seek Private Placement  
General Obligation Bonds, Series 2024

Notice is hereby given that Unified School District No. 245, Coffey County, Kansas (LeRoy-Gridley) (the "Issuer") proposes to seek a private placement of the above-referenced bonds (the "Bonds"). The maximum aggregate principal amount of the Bonds shall not exceed \$2,000,000. The proposed sale of the Bonds is in all respects subject to approval of a bond purchase agreement between the Issuer and the purchaser of the Bonds and the adoption of a resolution by the governing body authorizing the issuance of the Bonds and the execution of various documents necessary to deliver the Bonds.

Dated June 10, 2024.

Nikki Houston  
Clerk  
Unified School District No. 245

Doc. No. 052247

(Published in the Kansas Register June 27, 2024.)

City of Lansing, Kansas

Notice of Intent to Seek Private Placement  
Taxable General Obligation Bonds, Series 2024-C

Notice is hereby given that the City of Lansing, Kansas (the "Issuer") proposes to seek a private placement of the above-referenced bonds (the "Bonds"). The maximum aggregate principal amount of the Bonds shall not exceed \$1,350,000. The proposed sale of the Bonds is in all respects subject to approval of a bond purchase agreement between the Issuer and the purchaser of the Bonds and the passage of an ordinance and adoption of a resolution by the governing body of the Issuer authorizing the issuance of the Bonds and the execution of various documents necessary to deliver the Bonds.

Dated June 27, 2024.

Tish Sims  
City Clerk  
City of Lansing, Kansas

Doc. No. 052254



## State of Kansas

## Secretary of State

## Certification of New State Laws

I, Scott Schwab, Secretary of State of the State of Kansas, do hereby certify that the following bill is a correct copy of the original enrolled bill now on file in my office.

Scott Schwab  
Secretary of State

(Published in the Kansas Register June 27, 2024.)

## Senate Bill No. 1

AN ACT concerning taxation; relating to 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; increasing the tax credit amount for household and dependent care expenses; relating to privilege tax; decreasing the normal tax rate; relating to property tax; excluding internal revenue code section 1031 exchange transactions as indicators of fair market value; increasing the extent of exemption for residential property from the statewide school levy; providing for certain transfers to the state school district finance fund; abolishing the local ad valorem tax reduction fund and the county and city revenue sharing fund; amending K.S.A. 65-163j, 65-3306, 65-3327, 75-2556, 79-503a, 79-5a27, 79-1107, 79-1108, 79-1479 and 79-32,111c and K.S.A. 2023 Supp. 74-8768, 79-201x, 79-2988, as amended by section 15 of 2024 Senate Bill No. 410, 79-32,110, 79-32,117, as amended by section 14 of 2023 Senate Bill No. 27, 79-32,119 and 79-32,121 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, as amended by section 189 of 2023 Senate Bill No. 28, and 79-2964, as amended by section 190 of 2023 Senate Bill No. 28.

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

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 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 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. 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 indi-

viduals 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. 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%)~~ 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. 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.

(continued)

(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. 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. 8. 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)(3) 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. 9. 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~~ \$75,000 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. 10. 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 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 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. 11. K.S.A. 79-5a27 is hereby amended to read as follows: 79-5a27. On or before June 1 each year, the director of property valuation shall certify to the county clerk of each county the amount of assessed valuation apportioned to each taxing unit therein for properties valued and assessed under K.S.A. 79-5a01 et seq., and amendments thereto. The county clerk shall include such assessed valuations in the applicable taxing districts with all other assessed valuations in those taxing districts and on or before June 15 notify the appropriate officials of each taxing district within the county of the assessed valuation estimates to be utilized in the preparation of budgets for ad valorem tax purposes, *except that for tax year 2024, the deadline shall be extended to July 1, 2024.* If in any year the county clerk has not received the applicable valuations from the director of property valuation, the county clerk shall use the applicable assessed valuations of the preceding year as an estimate for such notification. If the public utility has filed an application for exemption of all or a portion of its property, the director shall notify the county clerk that the exemption application has been filed and the county clerk shall not be required to include such assessed valuation in the applicable taxing districts until such time as the application is denied by the state board of tax appeals or, if judicial review of the board's order is sought, until such time as judicial review is finalized.

Sec. 12. 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  $2\frac{3}{4}\%$  1.94% of such net income; and

(b)(2) the surtax shall be an amount equal to  $2\frac{3}{4}\%$  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. 13. 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  $2\frac{3}{4}\%$  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  $2\frac{3}{4}\%$  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. 14. 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 noncom-

pliance 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. 15. On and after July 1, 2024, K.S.A. 2023 Supp. 79-2988, as amended by section 15 of 2024 Senate Bill No. 410, 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

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budget purposes, *except that for tax year 2024, the deadline shall be extended to July 1, 2024.* 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 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

(I) 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 the previous year's tax amount and the estimate of the tax for the current year on the taxpayer's property based on 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~~ 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 sec-

tion, 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. 79-32,110 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
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(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	5.2% of Kansas taxable income
Over \$46,000	\$2,392 plus 5.58% 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

(C) For tax year 2014:

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

(D) For tax years 2015 and 2016:

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

(E) For tax year 2017:

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

(F) For tax-year years 2018, and all tax years thereafter through 2023:

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

(B) For tax year 2024, and all tax years thereafter:

If the taxable income is:	The tax is:
Not over \$23,000	5.2% of Kansas taxable income
Over \$23,000	\$1,196 plus 5.58% 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.

(continued)



(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 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. 17. K.S.A. 79-32,111c is hereby amended to read as follows: 79-32,111c. (a) 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 ~~12.5% for tax year 2018; an amount equal to 18.75% for tax year 2019; and an amount equal to 25% for tax years 2020 through 2023 and an amount equal to 50% for tax year 2024, and all tax years thereafter,~~ of the amount of the credit allowed against such taxpayer's federal income tax liability pursuant to 26 U.S.C. § 21 for the taxable year in which such credit was claimed against the taxpayer's federal income tax liability.

(b) The credit allowed by subsection (a) 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.

(c) No credit provided under this section shall be allowed to any individual who fails to provide a valid social security number issued by the social security administration, to such individual, the individual's spouse and every dependent of the individual.

Sec. 18. On and after July 1, 2024, K.S.A. 2023 Supp. 79-32,117, as amended by section 14 of 2023 Senate Bill No. 27, 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 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. 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.

(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 of 2024 House Bill No. 2465, and amendments thereto, or were not held for the minimum length of time required pursuant to section 4 of 2024 House Bill No. 2465, 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) of 2024 House Bill No. 2465, 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, 2021, the amount of any federal credit disallowance under the provisions of 26 U.S.C. § 280C(a).

(continued)

(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) 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. For all taxable years beginning after December 31, 2022, contributions made to a qualified tuition program account or a qualified ABLE program account pursuant to this paragraph on and after January 1 but prior to the date required for filing a return pursuant to K.S.A. 79-3221, and amendments thereto, of the successive taxable year may be elected by the taxpayer to apply to the prior taxable year if such election is made at the time of filing the return. No contribution shall be used as a modification pursuant to this paragraph in more than one taxable year.

(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) (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.

(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. For all taxable years beginning after December 31, 2022, contributions made to a first-time home buyer savings account pursuant to subparagraph (1) on and after January 1 but prior to the date required for filing a return pursuant to K.S.A. 79-3221, and amendments thereto, of the successive taxable year may be elected by the taxpayer to apply to the prior taxable year if such election is made at the time of filing the return. No contribution shall be used as a modification pursuant to subparagraph (1) in more than one taxable year.

(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 20<sup>th</sup> 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.

(xxx) For all taxable years beginning after December 31, 2024: (1) The amount contributed to an adoption savings account pursuant to section 3 of 2024 House Bill No. 2465, 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. 19. 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. 20. 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. 21. K.S.A. 65-163j, 65-3306, 65-3327, 75-2556, 79-503a, 79-5a27, 79-1107, 79-1108, 79-1479 and 79-32,111c and K.S.A. 2023 Supp. 74-8768, 79-201x, 79-32,110, 79-32,119 and 79-32,121 are hereby repealed.

Sec. 22. On and after July 1, 2024, 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, as amended by section 189 of 2023 Senate Bill No. 28, 79-2964, as amended by section 15 of 2024 Senate Bill No. 410, and 79-32,117, as amended by section 14 of 2023 Senate Bill No. 27, are hereby repealed.

Sec. 23. This act shall take effect and be in force from and after its publication in the Kansas register.

Doc. No. 052261

## State of Kansas

### Department of Health and Environment

#### Notice of Hearing on Proposed Administrative Regulations

The Kansas Department of Health and Environment (KDHE), Division of Public Health, Kansas Health and Environmental Laboratories (KHEL), will conduct a pub-  
(continued)

lic hearing at 10:00 a.m. Tuesday, September 17, 2024, in the Azure Conference Room, 4th Floor, Curtis State Office Building, 1000 SW Jackson, Topeka, Kansas, to consider the adoption of proposed KDHE Article 15 amended and new regulations regarding health and environmental laboratory certification.

A summary of the proposed regulations, estimated economic impact, and environmental benefit follows:

The proposed amended Article 15 regulations **K.A.R. 28-15-35, 28-15-36, 28-15-36a, and 28-15-37** update, clarify, and add additional defined terms, split non-definition information into ten smaller regulations, adopt by reference the 2016 version of The NELAC Institute (TNI) Standard, modify regulation regarding field laboratories, and modify and update fees.

The proposed new Article 15 regulations **K.A.R. 28-15-35a, 28-15-35b, 28-15-35c, 28-15-35d, 28-15-35e, 28-15-35f, 28-15-35g, 28-15-35h, 28-15-35i, and 28-15-35j** describe requirements for environmental laboratories to achieve and maintain certification pursuant to K.S.A. 65-1,109a, maintain the two-tier certification system consisting of field laboratories and laboratories certified to the TNI Standard, add language to allow the certification office more flexibility on how to handle applications and audit laboratories, provide detailed requirements for specific situations, including the following: applications, assessments, proficiency testing, certificate expiration, denial, suspension, revocation, secondary laboratory certification, mobile laboratory certification, withdrawal of certification, and change in legal status, ownership, or location.

#### Economic Impact

**Cost to the agency:** The proposed regulations will not result in increased costs to the agency as they will increase efficiencies and reduce the amount of paperwork and associated costs for the agency.

**Cost to the public and regulated community:** The Economic Impact Statement indicated that there are additional costs to businesses and laboratories that are government owned. It is possible for these businesses and laboratories to pass along those costs to the public.

**Costs to other governmental agencies or units:** The Economic Impact Statement indicated costs to local government units. Some laboratories that currently hold certification from Kansas are governmental, city, or county owned. The proposed fee changes include restructuring of fees in addition to some updates. The fee changes affect all types of laboratories.

A detailed economic impact is provided in the Economic Impact Statement that is available from the designated KDHE contact staff person or at the KDHE Laboratory website, as listed below.

#### Environmental Benefit

Facilities that discharge with a National Pollutant Discharge Elimination System (NPDES) permit discharge directly into the environment. So the quality of that data needs to be known. Kansas has over 1,000 public water supply systems that deliver drinking water directly into Kansas homes. The KDHE program certifies 76 laboratories that analyze drinking water from all of these systems so that it is known, with reliability, what is in the water that Kansans drink.

The time period between the publication of this notice and the scheduled hearing constitutes a 60-day public comment period for the purpose of receiving written public comments on the proposed regulations. All interested parties may submit written comments prior to 5:00 p.m. on the day of the hearing to Carissa Robertson, Kansas Department of Health and Environmental Laboratories, 6810 SE Dwight St., Topeka, KS 66620 or by email to [Carissa.Robertson@ks.gov](mailto:Carissa.Robertson@ks.gov). Interested parties are encouraged to participate in the public hearing by submitting written comments.

During the hearing, all interested parties will be given a reasonable opportunity to present their views orally on the proposed regulations as well as an opportunity to submit their written comments. It is requested that each individual giving oral comments also provide a written copy of the comments for the record. In order to give each individual an opportunity to present their views, it may be necessary for the hearing officer to request that each presenter limit an oral presentation to an appropriate time frame.

Complete copies of the proposed regulations and the corresponding Economic Impact Statement and Environmental Benefit Statement may be obtained from the KDHE Laboratory website at <https://www.kdhe.ks.gov/908/Laboratories> or by contacting Carissa Robertson, at [Carissa.Robertson@ks.gov](mailto:Carissa.Robertson@ks.gov) or 785-291-3162. Questions pertaining to the proposed regulations should be directed to Carissa Robertson at the contact information above.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulations and the economic impact statement and environmental benefit statement in an accessible format. Requests for accommodation to participate in the hearing should be made at least five working days in advance of the hearing by contacting Carissa Robertson.

Janet Stanek  
Secretary

Department of Health and Environment

Doc. No. 052259

#### State of Kansas

### Board of Healing Arts

#### Notice of Hearing on Proposed Administrative Regulations

A public hearing will be conducted at 12:30 p.m. Wednesday, August 28, 2024, in the board room at the Kansas State Board of Healing Arts, 800 SW Jackson, Lower Level – Suite A, Topeka, KS 66612, to consider proposed amended regulations of Kansas State Board of Healing Arts.

This 60-day notice of the public hearing shall constitute a public comment period for the purpose of receiving written public comments on the amended regulation. All interested parties may submit comments prior to the hearing to Derenda Mitchell, General Counsel, at the Board of Healing Arts at the address above or via email to [KSBHA\\_HealingArts@ks.gov](mailto:KSBHA_HealingArts@ks.gov). All interested parties will

be given a reasonable opportunity to present their views, orally or in writing, concerning the proposed amended regulation during the public hearing. In order to provide all parties with an opportunity to present their views, it may be necessary to request each participant limit any oral presentations to five minutes.

Copies of the proposed amended regulations and the Economic Impact Statements for the proposed amended regulations may be obtained from the Kansas State Board of Healing Arts, 800 SW Jackson, Lower Level – Suite A, Topeka, Kansas, on the agency website at <http://www.ksbha.org/publicinformation/publicinformation.shtml>, by contacting LeeAnn Hunter-Roach at 785-296-4502, or by emailing the agency at [KSBHA\\_HealingArts@ks.gov](mailto:KSBHA_HealingArts@ks.gov).

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed amended regulation being considered and the economic impact statement in an accessible format. Requests for accommodation to participate in the hearing should be made at least five working days in advance of the hearing by contacting Rikki Price at 785-296-8558 or [Rikki.R.Price@ks.gov](mailto:Rikki.R.Price@ks.gov). Individuals with hearing and/or speech disabilities may contact the Kansas Relay Center at 800-766-3777 for communication accommodations. Handicapped parking is located on 8th Street and in the building's parking garage. From the street, both the west entrance to the building on Jackson Street and the north entrance on 8th Street are accessible.

Summaries of the proposed regulations and their economic impact follow:

**K.A.R. 100-1-1 Seals.** This regulation sets forth the Board's utilization of the seal for official acts. The regulation was last amended in 1977 – the proposed amended regulation does not alter the substance of the regulation but modernizes the regulation for compliance with current regulatory structure and requirements.

A qualified economist would be required to provide an expert opinion of the extent the amended regulation would impact economic growth. In the lay opinion of agency staff, the technical amendment alone will have no impact on economic growth.

**K.A.R. 100-2-2 Term.** This regulation sets the term for the President and Vice President of the Board. The proposed amended regulation does not alter the substance of the regulation but modernizes the regulation for compliance with current regulatory structure and requirements, including updating statutory authority.

A qualified economist would be required to provide an expert opinion of the extent the amended regulations would impact economic growth. In the lay opinion of agency staff, the technical amendments alone will have no impact on economic growth.

**K.A.R. 100-2-3 President, duties.** This regulation sets the duties for President of the Board. The proposed amended regulation does not alter the substance of the regulation but modernizes the regulation for compliance with current regulatory structure and requirements, including updating statutory authority.

A qualified economist would be required to provide an expert opinion of the extent the amended regulations

would impact economic growth. In the lay opinion of agency staff, the technical amendments alone will have no impact on economic growth.

**K.A.R. 100-2-4 Vice-president, duties.** This regulation sets the term and duties for the Vice President of the Board. The proposed amended regulation does not alter the substance of the regulation but modernizes the regulation for compliance with current regulatory structure and requirements, including updating statutory authority.

A qualified economist would be required to provide an expert opinion of the extent the amended regulations would impact economic growth. In the lay opinion of agency staff, the technical amendments alone will have no impact on economic growth.

**K.A.R. 100-3-1 Appointment (revoke).** The agency is proposing revocation of this regulation as it is unnecessary, and not otherwise mandated by law, considering the content is covered in K.S.A. 65-2823 and K.A.R. 100-2-3.

The proposed revocation would neither enhance nor restrict business activities and growth for special committees.

**K.A.R. 100-4-1 Causes.** This regulation covers a vacancy, and filling of such vacancy, in the role of President and Vice President of the Board. The proposed amended regulation does not materially alter the substance of the regulation but modernizes the regulation for compliance with current regulatory structure and requirements, including updating statutory authority.

A qualified economist would be required to provide an expert opinion of the extent the amended regulations would impact economic growth. In the lay opinion of agency staff, the technical amendments alone will have no impact on economic growth.

**K.A.R. 100-4-2 Filling.** This regulation covers a vacancy, and filling of such vacancy, in the role of President and Vice President of the Board. The proposed amended regulation does not materially alter the substance of the regulation but modernizes the regulation for compliance with current regulatory structure and requirements, including updating statutory authority.

A qualified economist would be required to provide an expert opinion of the extent the amended regulations would impact economic growth. In the lay opinion of agency staff, the technical amendments alone will have no impact on economic growth.

**K.A.R. 100-5-1 Meetings.** This regulation sets forth requirements for the Board to designate dates, times, and places for the Board meetings and special meetings. The regulation was last amended in 1988 – the proposed amended regulation does not materially alter the substance of the regulation but modernizes and streamlines the regulation for compliance with current regulatory structure and requirements.

A qualified economist would be required to provide an expert opinion of the extent the amended regulations would impact economic growth. In the lay opinion of agency staff, the technical amendments alone will have no impact on economic growth.

*(continued)*



**K.A.R. 100-5-2 Special Meetings.** This regulation sets forth requirements for the Board to designate dates, times, and places for the Board meetings and special meetings. The regulation was last amended in 1988 – the proposed amended regulation does not materially alter the substance of the regulation but modernizes and streamlines the regulation for compliance with current regulatory structure and requirements.

A qualified economist would be required to provide an expert opinion of the extent the amended regulations would impact economic growth. In the lay opinion of agency staff, the technical amendments alone will have no impact on economic growth.

The Board of Healing Arts is comprised of eight physicians (5-MD; 3-DO), three chiropractors, one podiatrist, and three public members. The amended regulations were developed during publicly noticed open meetings of the Board, and the Board is following all notice and open meeting hearing requirements associated with promulgating the amended regulations.

Susan Gile  
Executive Director  
Board of Healing Arts

Doc. No. 052260

## State of Kansas

### Board of Emergency Medical Services

#### Notice of Hearing on Proposed Administrative Regulations

A public hearing will be conducted at 10:00 a.m. Tuesday, August 27, 2024, in Room 509 of the Landon State Office Building, 900 SW Jackson, Topeka, Kansas, to consider the adoption of proposed administrative regulations of the Board of Emergency Medical Services on a permanent basis as well as the revocation of two administrative regulations. The hearing will also be held via GoToMeeting conferencing. Remote access information will be provided upon request to any person wishing to observe, participate in, or listen to the hearing. Request for access must be submitted prior to Thursday, August 22, 2024 at 4:30 p.m. via email to [joseph.house@ks.gov](mailto:joseph.house@ks.gov).

This 60-day notice of the public hearing shall constitute a public comment period for the purpose of receiving written public comments on the proposed amendments to the regulations. All interested parties may submit written comments prior to the hearing to the Board of Emergency Medical Services, Landon State Office Building, 900 SW Jackson, Room 1031, Topeka, KS 66612 or by email to [joseph.house@ks.gov](mailto:joseph.house@ks.gov). All interested parties will be given a reasonable opportunity to present their views orally on the adoption of the proposed amendments to the regulations during the public hearing. In order to provide all parties an opportunity to present their views, it may be necessary to request that each participant limit any oral presentations to five minutes.

Any individual with a disability may request an accommodation in order to participate in the public hearing and may request the proposed regulations and economic impact statement in an accessible format. Requests for accommodation should be made at least five working

days in advance of the hearing by contacting Suzette Smith at 785-296-7296 (or TTY 1-800-766-3777). Handicapped parking is located in front of and to the north of the Landon State Office Building.

K.A.R. 109-3-2 and K.A.R. 109-6-1 are proposed to be revoked.

K.A.R. 109-6-2 and K.A.R. 109-7-1 are being amended to implement a change requiring certification renewal applications to be submitted at least 30 days prior to expiration and to adjust the fees accordingly to implement a late fee for those after the deadline, but prior to the certificate's expiration.

K.A.R. 109-8-1, K.A.R. 109-8-2, and K.A.R. 109-15-2 are being amended to reflect the sunset of psychomotor skills examinations at the AEMT and Paramedic levels.

K.A.R. 109-15-2 and K.A.R. 109-15-3 are being amended to reflect the \$10 increase in obtaining a criminal history record check.

K.A.R. 109-11-1a, K.A.R. 109-11-3a, K.A.R. 109-11-4a, and K.A.R. 109-11-6a are being amended to reduce the amount of time from submitting approval for an initial course of instruction until the 1st day of instruction from 30 days to 15 days.

K.A.R. 109-17-4 is being amended to require sponsoring organizations to submit a training report no later than 30 days after offering the training.

The only anticipated economic impact in the adoption and revocation of these regulations is the additional \$10 per initial applicant for obtaining a criminal history record check. The number of persons requiring this record check varies annually but has historically been less than 1,500 individuals annually.

Copies of the complete regulations and the complete economic impact statement may be obtained from the Board of Emergency Medical Services at the contact information above or can be accessed at <http://www.ksbems.org>.

Joseph House  
Executive Director  
Board of Emergency Medical Services

Doc. No. 052262

## State of Kansas

### Department of Administration

#### Permanent Administrative Regulation

#### Article 16.—TRAVEL REIMBURSEMENT

**1-16-21. Registration and membership fees.** The payment of registration fees which are required as admittance or attendance fees for participation in meetings shall be allowed.

(a) Advance payment of registration fees shall be made upon application when supported by an announcement of the meeting indicating the cost of such registration fees.

(b) Reimbursement of registration fees shall be made when such request is supported by the official receipt of the meeting, when available, or upon declaration of the

employee that he or she attended the meeting and paid the registration fee.

(c) Job-related organizational membership fees or professional license fees and dues in the name of an individual employee may be paid directly by a state agency or reimbursed to a state employee. The expenditures for the payment shall be determined to have a business purpose that benefits the state agency. Payments shall be authorized in advance by the agency head or the agency head's designee. If available, membership in organizations shall be in the name of the state agency. (Authorized by K.S.A. 75-3207 and K.S.A. 75-3706; implementing K.S.A. 75-3207 and K.S.A. 75-3707; effective Jan. 1, 1966; amended, E-69-18, Aug. 14, 1969; amended Jan. 1, 1970; amended May 1, 1978; amended July 12, 2024.)

Adam Proffitt  
Secretary

Department of Administration

Doc. No. 052258

## State of Kansas

### Insurance Department

#### Permanent Administrative Regulations

##### Article 1. — General

**40-1-36. Life and health insurance applications; underwriting; acquired immunodeficiency syndrome (AIDS); definitions.** (a) As used in this regulation, each of the following terms shall have the meaning specified in this subsection:

(1) "Acquired immunodeficiency syndrome" and "AIDS" mean one or more opportunistic diseases that are at least moderately indicative of underlying cellular immunodeficiency, along with the absence of all known underlying causes of cellular immunodeficiency and all other causes of reduced resistance reported to be associated with at least one of those opportunistic diseases.

(2) "Adverse underwriting decisions" mean the actions described in K.S.A. 40-2,111(a), and amendments thereto.

(3) "Applicant" means the individual proposed for coverage.

(b) All individual and group applications for insurance that require health information or questions shall meet the following requirements:

(1) When an applicant is requested to take an HIV antibody test in connection with an application for insurance, the insurer shall perform the following:

(A) Obtain written informed consent from the applicant;

(B) reveal the use of the test to the applicant;

(C) (i) Provide the applicant with printed material before testing containing factual information describing AIDS, its causes, symptoms, the ways it is and can be spread, the tests used to detect the HIV antibody and the actions to take for a person whose test results are positive; or

(ii) arrange for the applicant to receive relevant counseling from a qualified practitioner who has had extensive training and experience in addressing the fears, questions, and concerns of persons tested for the HIV antibody;

(D) administer an initial test that meets the test protocol established by the food and drug administration of the federal department of health and human services;

(E) administer a second test, the immunoelectroprecipitate using disrupted whole virus antigen test (western blot), or any other confirmatory test approved by the food and drug administration of the federal department of health and human services in accordance with current centers for disease control and prevention guidelines and protocols, to substantiate an initial positive test result; and

(F) disclose the results of the testing in accordance with K.S.A. 40-2,112(b)(2) and (3), and amendments thereto.

(2) An insurer may ask diagnostic questions on each application for insurance.

(3) Each application question shall be worded in a manner designed to elicit specific medical information and not lifestyle, sexual orientation, or other inferential information.

(4) Application questions that are vague, subjective, unfairly discriminatory, or so technical as to inhibit a clear understanding by the applicant shall be prohibited.

(c) All underwriting decisions shall be based on individual review of one or a combination of the following categories of information:

(1) Specific health information furnished on the application;

(2) reports provided as a result of medical examinations performed at the insurer's request; or

(3) medical record information obtained from the applicant's health care providers.

(d) Adverse underwriting decisions shall not be based on less than conclusive responses to application questions.

(e) Each adverse underwriting decision shall be based on sound actuarial principles pursuant to K.S.A. 40-2,109, and amendments thereto. (Authorized by K.S.A. 40-103, 40-2404a; implementing K.S.A. 40-2,109, K.S.A. 2023 Supp. 40-2404; effective, T-88-35, Sept. 17, 1987; amended May 1, 1988; amended July 12, 2024.)

##### Article 2. — LIFE INSURANCE

**40-2-31. Minimum requirements for viaticating a policy.** (a) As used in this regulation, each of the following terms shall have the meaning specified in this subsection:

(1) "Insured" means the person covered under a policy being considered for viatication.

(2) "Life expectancy" means the average number of months that the insured can be expected to live as determined by the viatical settlement provider, as defined in K.S.A. 40-5002 and amendments thereto, considering medical records and appropriate experiential data.

(3) "Policy" has the meaning specified in K.S.A. 40-5002, and amendments thereto.

(4) "Viaticating a policy" means selling a policy to a viatical settlement provider pursuant to a viatical settlement contract.

(5) "Viator" has the meaning specified in K.S.A. 40-5002, and amendments thereto.

(b)(1) The viatical settlement provider shall apply the following schedule and pay the viator at least the min-

(continued)

imum of one of the following, after deducting any outstanding loans against the policy:

(A) 80 percent of the remaining death benefit, if the insured has a life expectancy of less than six months;

(B) 70 percent of the remaining death benefit, if the insured has a life expectancy of at least six months but less than 12 months;

(C) 65 percent of the remaining death benefit, if the insured has a life expectancy of at least 12 months but less than 18 months; or

(D) 60 percent of the remaining death benefit, if the insured has a life expectancy of 18 months but less than 25 months.

(2) If the insured has a life expectancy of 25 months or more, the viatical settlement provider shall pay the viator the greater of the cash surrender value or the accelerated death benefit of the policy, after deducting any outstanding loans.

(3) Unless the cash surrender value is paid, any percentage or amount specified in this subsection may be reduced by five percent for viaticating a policy written by an insurer rated less than the highest four categories by a rating agency. (Authorized by K.S.A. 40-103, K.S.A. 40-5015; implementing K.S.A. 40-5015; effective July 12, 2024.)

#### Article 4.—ACCIDENT AND HEALTH INSURANCE

**40-4-29a.** (Authorized by K.S.A. 40-103 and 40-2257(i); implementing K.S.A. 40-2257; effective Jan. 12, 2007; amended Sept. 18, 2015; revoked July 12, 2024.)

#### Article 8.—EXCESS COVERAGE

**40-8-7. Excess lines insurance; agents; submission of affidavit required.** (a) The excess lines agent who actually places business with a non-admitted insurer shall file the affidavit and annual statement reporting forms prescribed by the commissioner. Each excess lines agent shall file the appropriate form or forms with the department, on or before March 1st of each year, and shall include a tax remittance in the amount of 3% of the gross premium for all policies written on risks that were placed during the preceding calendar year. No affidavit or annual statement reporting form is required if no business

was placed by the excess lines agent during the preceding calendar year.

(1) “Gross premium” means the amount charged to the insured for the insurance procured. When an audit or gross receipts contract requires a deposit premium, the amount collected during the calendar year either as a deposit or partial payment shall be reported on the affidavit and annual statement reporting forms as gross premium for that calendar year. Gross premium shall not include the tax due on the premium nor shall that tax be charged to the insured unless specifically identified and provided for in the policy.

(2) When a policy is renewed or an adjustment, addition, or reduction is made on a risk previously placed, the excess lines agent shall make the appropriate adjusting entry on the annual statement reporting form.

(b) If the excess lines agent fails to submit a statement and pay the premium tax as required by subsection (a) of this regulation, an assessment of up to two times the amount of excess premium tax required by K.S.A. 40-246c, and amendments thereto, shall be collected by the commissioner. This subsection shall not apply under the following circumstances:

(1) If the required statement and excess premium tax payment is submitted on or before the 1st day of March of each year; or

(2) if the required statement and the excess premium tax payment is received by the commissioner before the 1st day of January of each year and the statement and premium include all transactions of the excess coverage licensee during the year. (Authorized by K.S.A. 40-103; implementing K.S.A. 40-246b and K.S.A. 2023 Supp. 40-246c; effective Jan. 1, 1966; amended Jan. 1, 1968; amended Jan. 1, 1970; amended Jan. 1, 1971; amended, E-76-29, June 19, 1975; amended May 1, 1976; amended May 1, 1979; amended, T-83-22, Aug. 11, 1982; amended May 1, 1983; amended May 1, 1984; amended May 1, 1986; amended May 1, 1987; amended, T-40-10-23-92, Oct. 23, 1992; amended Feb. 8, 1993; amended May 16, 1997; effective July 12, 2024.)

Vicki Schmidt  
Insurance Commissioner

Doc. No. 052255



**INDEX TO ADMINISTRATIVE REGULATIONS**

This index lists in numerical order the new, amended, and revoked administrative regulations with a future effective date and the *Kansas Register* issue in which the regulation can be found. A complete listing and the complete text of all currently effective regulations required to be published in the *Kansas Administrative Regulations* can be found at [https://www.sos.ks.gov/publications/pubs\\_kar.aspx](https://www.sos.ks.gov/publications/pubs_kar.aspx).

**AGENCY 26: DEPARTMENT FOR AGING AND DISABILITY SERVICE**

Reg. No.	Action	Register
26-52-1	New (T)	V. 43, Issue 9
26-52-1	New	V. 43, Issue 24
26-52-2	New (T)	V. 43, Issue 9
26-52-2	New	V. 43, Issue 24
26-52-3	New (T)	V. 43, Issue 9
26-52-3	New	V. 43, Issue 24
26-52-4	New (T)	V. 43, Issue 9
26-52-4	New	V. 43, Issue 24
26-52-5	New (T)	V. 43, Issue 9
26-52-5	New	V. 43, Issue 24
26-52-6	New (T)	V. 43, Issue 9
26-52-6	New	V. 43, Issue 24
26-52-7	New (T)	V. 43, Issue 9
26-52-7	New	V. 43, Issue 24
26-52-8	New (T)	V. 43, Issue 9
26-52-8	New	V. 43, Issue 24
26-52-9	New (T)	V. 43, Issue 9
26-52-9	New	V. 43, Issue 24
26-52-10	New (T)	V. 43, Issue 9
26-52-10	New	V. 43, Issue 24
26-52-11	New (T)	V. 43, Issue 9
26-52-11	New	V. 43, Issue 24
26-52-12	New (T)	V. 43, Issue 9
26-52-12	New	V. 43, Issue 24
26-52-13	New (T)	V. 43, Issue 9
26-52-13	New	V. 43, Issue 24
26-52-14	New (T)	V. 43, Issue 9
26-52-14	New	V. 43, Issue 24
26-52-15	New (T)	V. 43, Issue 9
26-52-15	New	V. 43, Issue 24
26-52-16	New (T)	V. 43, Issue 9
26-52-16	New	V. 43, Issue 24
26-52-17	New (T)	V. 43, Issue 9
26-52-17	New	V. 43, Issue 24
26-52-18	New (T)	V. 43, Issue 9
26-52-18	New	V. 43, Issue 24
26-52-19	New (T)	V. 43, Issue 9
26-52-19	New	V. 43, Issue 24
26-52-20	New (T)	V. 43, Issue 9
26-52-20	New	V. 43, Issue 24
26-52-21	New (T)	V. 43, Issue 9
26-52-21	New	V. 43, Issue 24
26-52-22	New (T)	V. 43, Issue 9
26-52-22	New	V. 43, Issue 24
26-52-23	New (T)	V. 43, Issue 9
26-52-23	New	V. 43, Issue 24
26-52-24	New (T)	V. 43, Issue 9
26-52-24	New	V. 43, Issue 24
26-52-25	New (T)	V. 43, Issue 9
26-52-25	New	V. 43, Issue 24
26-52-26	New (T)	V. 43, Issue 9
26-52-26	New	V. 43, Issue 24
26-52-27	New (T)	V. 43, Issue 9
26-52-27	New	V. 43, Issue 24
26-52-28	New (T)	V. 43, Issue 9
26-52-28	New	V. 43, Issue 24

26-52-29	New (T)	V. 43, Issue 9
26-52-29	New	V. 43, Issue 24
26-52-30	New (T)	V. 43, Issue 9
26-52-30	New	V. 43, Issue 24
26-52-31	New (T)	V. 43, Issue 9
26-52-31	New	V. 43, Issue 24
26-52-32	New (T)	V. 43, Issue 9
26-52-32	New	V. 43, Issue 24

**AGENCY 91: DEPARTMENT OF EDUCATION**

Reg. No.	Action	Register
91-32-35	Amended	V. 43, Issue 25

**AGENCY 111: KANSAS LOTTERY**

A complete index listing all regulations filed by the Kansas Lottery from 1988 through 2000 can be found in the Vol. 19, No. 52, December 28, 2000 *Kansas Register*. A list of regulations filed from 2001 through 2003 can be found in the Vol. 22, No. 52, December 25, 2003 *Kansas Register*. A list of regulations filed from 2004 through 2005 can be found in the Vol. 24, No. 52, December 29, 2005 *Kansas Register*. A list of regulations filed from 2006 through 2007 can be found in the Vol. 26, No. 52, December 27, 2007 *Kansas Register*. A list of regulations filed from 2008 through November 2009 can be found in the Vol. 28, No. 53, December 31, 2009 *Kansas Register*. A list of regulations filed from December 1, 2009, through December 21, 2011, can be found in the Vol. 30, No. 52, December 29, 2011 *Kansas Register*. A list of regulations filed from December 22, 2011, through November 6, 2013, can be found in the Vol. 32, No. 52, December 26, 2013 *Kansas Register*. A list of regulations filed from November 7, 2013, through December 31, 2015, can be found in the Vol. 34, No. 53, December 31, 2015 *Kansas Register*. A list of regulations filed from 2016 through 2017, can be found in the Vol. 36, No. 52, December 28, 2017 *Kansas Register*. A list of regulations filed from 2018 through 2019, can be found in the Vol. 38, No. 52, December 26, 2019 *Kansas Register*. A list of regulations filed from 2020 through 2021, can be found in the Vol. 40, No. 52, December 30, 2021 *Kansas Register*. A list of regulations filed from 2022 through 2023 can be found in the Vol. 42, No. 52, December 28, 2023 *Kansas Register*.

Reg. No.	Action	Register
111-4-3771	New	V. 43, Issue 5
111-4-3772	New	V. 43, Issue 11
111-4-3773	New	V. 43, Issue 12
111-4-3774	New	V. 43, Issue 14
111-9-233	New	V. 43, Issue 5
111-9-234	New	V. 43, Issue 12
111-18-5	Amended	V. 43, Issue 12
111-19-169	New	V. 43, Issue 5
111-19-170	New	V. 43, Issue 12
111-19-171	New	V. 43, Issue 12
111-19-172	New	V. 43, Issue 12
111-19-173	New	V. 43, Issue 12
111-19-174	New	V. 43, Issue 14
111-19-175	New	V. 43, Issue 14
111-19-176	New	V. 43, Issue 14
111-20-1	New	V. 43, Issue 5
111-20-2	New	V. 43, Issue 5
111-20-3	New	V. 43, Issue 5
111-20-4	New	V. 43, Issue 5
111-20-5	New	V. 43, Issue 5

111-20-6	New	V. 43, Issue 5
111-20-7	New	V. 43, Issue 5
111-20-8	New	V. 43, Issue 5
111-20-9	New	V. 43, Issue 5
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111-20-12	New	V. 43, Issue 5
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111-20-14	New	V. 43, Issue 5
111-20-15	New	V. 43, Issue 5
111-20-16	New	V. 43, Issue 5
111-20-17	New	V. 43, Issue 5
111-20-18	New	V. 43, Issue 5
111-20-19	New	V. 43, Issue 5
111-20-20	New	V. 43, Issue 5
111-20-21	New	V. 43, Issue 5
111-20-22	New	V. 43, Issue 5
111-20-23	New	V. 43, Issue 5
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111-21-6	New	V. 43, Issue 11
111-21-7	New	V. 43, Issue 11
111-21-8	New	V. 43, Issue 11
111-21-9	New	V. 43, Issue 11
111-21-10	New	V. 43, Issue 11
111-501-113	Amended	V. 43, Issue 11
111-501-155	Amended	V. 43, Issue 11

**AGENCY 112 RACING AND GAMING COMMISSION**

Reg. No.	Action	Register
112-201-1	New (T)	V. 42, Issue 44
112-201-2	New (T)	V. 42, Issue 44
112-201-3	New (T)	V. 42, Issue 44
112-201-4	New (T)	V. 42, Issue 44
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112-201-6	New (T)	V. 42, Issue 44
112-201-7	New (T)	V. 42, Issue 44
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112-201-9	New (T)	V. 42, Issue 44
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112-204-2	New (T)	V. 42, Issue 44
112-204-3	New (T)	V. 42, Issue 44
112-204-4	New (T)	V. 42, Issue 44
112-204-5	New (T)	V. 42, Issue 44
112-204-6	New (T)	V. 42, Issue 44
112-204-7	New (T)	V. 42, Issue 44

**Kansas Register**  
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