

HOUSE BILL No. 2499

By Committee on Taxation

1-24

1 AN ACT concerning income taxation; relating to tax credits; providing a
2 credit for expenditures for placing into service qualified alternative-fuel
3 fueling stations.
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) For tax year 2020 and 2021, a credit shall be allowed
7 against the income, privilege or premium tax liability imposed upon a
8 taxpayer pursuant to the Kansas income tax act, the privilege tax imposed
9 upon any national banking association, state bank, trust company or
10 savings and loan association pursuant to article 11 of chapter 79 of the
11 Kansas Statutes Annotated, and amendments thereto, or the premiums tax
12 and privilege fees imposed upon an insurance company pursuant to K.S.A.
13 40-252, and amendments thereto, in an amount equal to 75% of the
14 expenditures incurred in the placing into service a qualified alternative-
15 fuel fueling station during the tax year. In no event shall the total amount
16 of cumulative credits allowed under this section exceed \$15,000,000 for
17 each tax year that the credit remains in effect.

18 (b) The tax credit allowed by this section shall be deducted from the
19 taxpayer's tax liability for the tax year in which the expenditures were
20 made by the taxpayer. The credit shall not be transferred to any other
21 taxpayer. If the amount of such tax credit exceeds the taxpayer's tax
22 liability for such tax year, the taxpayer may carry over the amount that
23 exceeds such tax liability for deduction from the taxpayer's liability in the
24 next succeeding tax year or years until the total amount of the tax credit
25 has been deducted from tax liability, except that no such tax credit shall be
26 carried over for deduction after the fifth tax year succeeding the tax year in
27 which the expenditures were incurred.

28 (c) As used in this section: "Qualified alternative-fuel fueling station"
29 means a metered-for-fee public access recharging system for motor
30 vehicles propelled in whole or in part by electricity. It does not include a
31 building and its structural components. It must be new and must not have
32 been previously installed or used to refuel vehicles by any means.

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